

# Accountancy

INTERNATIONAL EDITION

## INDEX JANUARY TO JUNE 1998 VOLUME 121

---

### Key

|          |                                    |
|----------|------------------------------------|
| A.....   | Article                            |
| AI.....  | Accounting Issues                  |
| AS.....  | Accounting Solutions               |
| B.....   | Books Reviewed                     |
| C.....   | Commentary                         |
| CO.....  | Correction                         |
| ER.....  | Essential Reading*                 |
| FI.....  | Finance and Investment             |
| GI.....  | Global Investor                    |
| I.....   | Institute                          |
| IAS..... | International Accounting Solutions |
| IB.....  | International Briefing             |
| IP.....  | International Profile              |
| L.....   | Leader                             |
| LE.....  | Letter                             |
| N.....   | News                               |
| OM.....  | Official Material*                 |
| R.....   | Readers Ask                        |
| RA.....  | Reports and Accounts               |
| S.....   | Students                           |
| T.....   | Technology                         |
| UB.....  | UK Briefing                        |
| W.....   | World Watch                        |

\*The Council of the Institute has announced that members are expected to make themselves aware of *Essential Reading* reproduced in ACCOUNTANCY. *Official Material* is background information

Compiled by Stephaine Windsor

---

2096: A Tax Odyssey: Peter Wyman C JAN 53  
21st Century Software: International business systems - Lesley Meall T JUN 46

## A

**AARF:** Accounting bulletins IB MAY 70

### AASB

See also individual standards  
Accounting bulletins IB MAY 70  
Corporate Law Economic Reform Programme IB JAN 70

**AASB 1009/AAS 11 - Construction Contracts:** New and amended accounting standards IB FEB 78

**AASB 1012/AAS 20 - Foreign Currency Translation:** New and amended accounting standards IB FEB 78

**AASB 1016 - Accounting for Investments in Associates:** UIG - equity accounting IB MAY 71

**AASB 1018 - Profit and Loss Accounts:** ASC relief for companies IB MAR 79

**AASB 1019/AAS 2 - Inventories:** Revised accounting standard IB JUN 82

**AASB 1020/AAS 3 - Accounting for Income Tax (Tax-Effect Accounting):** New and amended accounting standards IB FEB 78

**AASB 1024 - Consolidated Accounts:** ASC relief for companies IB MAR 79

**AASB 1034 - Information to be Disclosed in Financial Reports**

ASC relief for companies IB MAR 79

Harmonising IB APR 81

**AASB 1036/AAS 34 - Borrowing Costs:** New and amended accounting standards IB FEB 78

### AAT

Technicians get a reprieve (ICAS decision) N MAR 16

Training bid referred back to profession N FEB 18

**ABA:** Lawyers get defensive N MAR 17

**ABI:** Insurance business SORP (draft statement) UB MAR 84

**AC 103 - Net Profit Or Loss For The Period, Fundamental Errors And Changes In Accounting Policies:** Harmonisation with IASs IB APR 85, IB JUN 87

**AC 108 - Inventories:** Harmonisation with IASs IB APR 85

**AC 109 - Construction Contracts:** Harmonisation with IASs IB APR 85

**AC 111 - Revenue:** Harmonisation with IASs IB APR 85

**AC 114 - Borrowing Costs:** Harmonisation with IASs IB APR 85

**AC 116 - Retirement Benefit Costs:** Harmonisation with IASs IB APR 85

**AC 117 - Accounting for Discontinued Operations:** Harmonisation with IASs B APR 85

**AC 118 - Cash Flow Statements:** Harmonisation with IASs IB APR 85

**AC 119 - Financial Reporting of Interests in Joint Ventures:** Harmonisation with IASs IB APR 85

**AC 122 - Research and Development Costs:** Harmonisation with IASs IB APR 85

**AC 123 - Property, Plant and Equipment:** Harmonisation with IASs IB APR 85

**AC 124 - Financial Reporting in Hyperinflationary Economies:** Harmonisation with IASs IB APR 85

**AC 126 - Related Party Disclosures:** Harmonisation with IASs IB APR 85

**ACAS:** Codes of Practice UB APR 88

### ACCA

See also Examinations

FEE's SME group should go N JAN 9

International EDs criticised IB FEB 78

Insh IIPA forced to surrender syllabus N APR 14

Life at the top (Michael Foulds takes over presidency) N JUN 17

Mitchell petitions Queen over "standards" N FEB 17

Non-greens need to shape up (Meacher) N MAY 17

Thinking positive on reciprocity (IQAB meeting) N JUN 14

US says no in reciprocity battle N MAR 14

Will meet US in reciprocity showdown N APR 7

**ACPA:** Adds four more members N JAN 11

**AcSB:** See CIC

**AcSEC:** See AICPA

**AGMs:** See Shares

### AICPA

AcSEC Issues SOP 98-1 IB MAY 75

Issues SOP 98-5 IB JUN 87

Issues SSAE 8 and SAS 86 IB JUN 87

Software revenue recognition (SOP 97-2) IB JAN 74

"Too aggressive" (ISB report) N FEB 12

US derivatives standard in jeopardy N FEB 12

Year 2000 - everywhere (Canada) IB MAR 79

### APB

See also SASs

Draft guidance (central government financial statements) UB FEB 83

Framework for reporting on internal controls (draft proposals) UB MAY 76

Greater scepticism could finger fraud N MAY 14

Principled approach to providing assurance (internal controls) - Jon Grant AI APR 74

Using the work of actuaries UB MAR 84

**APB 6:** See ARB 43

**APB 20 - Accounting Changes:** AICPA issues SOP 98-5 IB JUN 87

**AR Baron & Co:** BDO Seidman sued for \$77m (US) N MAY 12

**ARB 43/APB 6 - Treasury Stocks:** Treasury shares (recording of) IAS JAN 66

**AS 5 - Net Profit Or Loss For The Period, Prior Period Items And Changes In Accounting Policies:** Accounting for the amnesty (VDIS, India) IB MAR 81

### ASB

See also FRSSSE: FRSSs: UITF

Blinding ourselves with science - Ron Paterson AI JUN 76

Consistently inconsistent on private finance - Nigel Middleton AI APR 73

E&Y - round two (draft Statement of Principles) N APR 8

Government set to ignore guidance (PFI) N JUN 17

Heading for trouble over PFI N JAN 13

It's all fantasy and refuse (Ron Paterson's Julian Hodge Lecture) N MAR 16

Moving the problem (financial instruments) - Regina Fikkers A APR 67

ASB (continued)

Takes blow over PFI N APR 12

Update I FEB 87, I APR 92, I JUN 92 **ASBEs:** Cash flow statements (new accounting standard, China) IB JUN 82

**ASC:** See Australia

**ASCPA:** Australian merger talks (ACAA) N MAY 12

**AsSB:** Guidance on year 2000 (auditors) IB FEB 79

**ATC:** Novel way to reduce trainee failure rates (Gradscore) N JUN 18

**AVCs:** See Pensions

**Access Accounting:** 21st century software - a hard choice (international business systems) - Lesley Meall T JUN 47

**Accommodation:** See Property

**Accountability:** See Technology

### Accountancy Magazine

December NZ briefing written by DTT CO JAN 73

Financial reporting today - current and emerging issues - Edited by Liz Fisher - Reviewed by Peter Holgate B APR 64

Rid us of those initials - ASAP! LE APR 4

Seasonal cheer II (caption competition) N JAN 19

Thanks a lot (comment on lack of letters) LE JAN 4

### Accountancy Profession

See also individual bodies; countries; firms; standards; Regulation

Accountants to blame for data theft (Infosecurity 98 survey) T JUN 64

Accounting principles - is judgement dead? - Gerry Acher AI MAY 65

Big Six audit and accounting market shares (table) N MAR 20

Big Six gain ground in China N APR 9

Big Six tuck into consulting cake (KRG survey) N MAR 14

Blinding ourselves with science - Ron Paterson AI JUN 76

CAs are back in business (FTSE 100 Finance Directors) N JAN 11

CAs in business "lack integrity", SAICA claims N MAY 12

China - it's time to free the tiger N JUN 12

Concern over developing countries N MAY 8

Consultations (government) UB FEB 84

Coopers lags on fee income growth (Big Six worldwide figures) N JAN 10

Divorce from reality - Big Six style - Robert Bruce C FEB 60

EU opens up for CAs (FEE push) N MAY 12

Fee income of the leading Canadian firms (table) N MAY 10

Firms settle with BVCA (liability cap on due diligence) N MAR 13

Footsteps of Peter the Great (ICAS signs agreement with Russia) N MAR 9

Hampel report slammed N MAR 16

Healthy results and a positive approach in the US (annual survey) N FEB 10

History of the German public accounting profession - Hugh Brian Markus - reviewed by Lisa Evans B JUN 68

How life has changed - Kit Platt A JUN 106

ICAEW - DTI to nominate person to sit on Big Six committee N MAR 12

ICAs may sue DTI over reciprocity (CPA qualification) N MAY 7

Law on control and transparency (Germany) IB MAY 71

Lawyers get defensive (US) N MAR 17

Leading Australian accounting firms and networks LE JAN 4

Leading Chinese firms (table) N JUN 12

Leading South African accounting firms and networks (table) N APR 10

Leading US accounting firms (table) N FEB 10

Penalties for violations (CPAs, China) IB APR 82

Professional advisers - 21st century style (senior partners) - Ian Brindle C MAR 64

Raising the stakes in the merger race - Andrew Damill N JAN 16

Reforms continue (Russia) IB MAY 74

Rid us of those initials - ASAP! LE APR 4

Site for small eyes (Internet) - Thomas McDermott T FEB 50

Size divides the Canadian profession N MAY 10

South Africa - weathering the storms N APR 10

Two squares right and one square forward (international standard-setting) - Sarah Grey W JUN 6

Unpopularity stakes (PressWatch survey of accountancy firm media coverage) N APR 21

World against mergers (survey of major companies' attitudes to Big Six mergers) N FEB 13

WTO's "weak tea" (international trade for professional services) N APR 8

### Accounting Networks

See also individual networks

Leading Australian accounting firms and networks LE JAN 4

Leading South African accounting firms and networks (table) N APR 10

### Accounting Solutions

Budget's implications AS MAY 67

Currency devaluation IAS MAR 75

Deferred consideration AS MAR 76

Definition of associates AS MAY 67

Director's accrued pension entitlement AS JAN 67

Disclosure of equity accounted results AS JUN 73

Disclosures about acquisitions IAS MAY 66

Dividend income (ED developments) AS FEB 74

Equipment under an operating lease AS MAY 67

Goodwill - allocation of impairment AS MAR 76

Goodwill - amortisation AS APR 76

Goodwill - acquisition of associate IAS MAY 66

Goodwill - reserve AS APR 76

Hedging IAS JAN 66

Interest in associate's net liabilities AS JUN 73

Intermediate parent company IAS MAY 66

Joint venture accounting AS MAY 67

Maintenance costs IAS JAN 66

Negative goodwill AS MAR 76

Preferred shares (IAS 32) IAS MAR 75

Related party disclosure and consolidated financial statements IAS JAN 66

Related party transactions IAS MAY 66

Reporting periods IAS MAR 75

Sale of recent receivables AS JAN 67

Self-insurance AS APR 76

Smaller entities' disclosures (FRSSE) IAS JAN 67

Termination indemnity IAS MAR 75

Treasury shares (recording of) IAS JAN 66

### Accounting Standards

See also individual standard-setting bodies; IASs (General); individual standards

#### Accounting Standards (continued)

Draft legislation (Australia) *IB JUN 81*  
EC threatens Italy and Spain (accounting directives) *N FEB 19*  
Gee CD-ROM T MAR 58 Germany gets standard-setter (response to IASC call) *N FEB 19*

**Accounting Standards Board:** See *ASB*

**Accrual Accounting:** Global revolution (government accounting) - Simon Bradbury *LE FEB 4*

**Acher, Gerry**

Accounting principles - is judgment dead? *AI MAY 65*  
Challenge of change (change management at KPMG) *A JAN 34*

**Action 2000:** See *Millennium, The*

**ActionAid:** Recycle for life (acknowledges firms' support) *N APR 21*

#### Actuaries

Adding value and actuaries to the accounts - Nigel Masters *AI MAY 64*  
Blinding ourselves with science - Ron Paterson *AI JUN 76*  
Using their work (APB guidance) *UB MAR 84*

**Adam Associates:** Millennium update (continuity service) *T JUN 64*

**Adaytum:** Support for the strategists (enterprise information systems) - Alison Classe *T JUN 52*

**Adding Value And Actuaries To The Accounts:** Nigel Masters *AI MAY 64*

**Advances:** See *FRS 5*

**Affiliated Conference of Practising Accountants:** See *ACPA*

**After Kripps and Hercules:** Auditor liability (Canada) - Colin Fleming *A FEB 62*

**Agents:** See *Shares*

#### Agriculture

Non-production compensation (ECJ ruling) *UB MAY 79*  
Retirement relief - tenancy *UB MAY 78*  
SpC decision - grazing *UB JUN 91*

**Airport Services:** See *Scotswood Industries*

**Aladdin:** See *Arts, The*

#### Albania

Firebombs and pyramid scams (D&T to sort out mess) *N APR 14*  
New institute kicks off (IEKA) *N JAN 15*

**Albion Training:** UK-based training for CPA qualification *N FEB 18*

**Aldous, Hugh:** Regular MMC guy (Robson Rhodes appointment) *N FEB 18*

**Alexander, David:** True and fair - the European perspective *AI JUN 78*

**Allied Textiles:** Serious hitch (accounting irregularities) *N JAN 14*

**Allvey, David:** Into BAT for standards - Esther Fletcher *IP MAR 32*

**Amalgamated Metal:** Recent results *RA APR 79*

**Amendment to FRS 5 "Reporting the Substance of Transactions":** See *FRS 5*

**American Bar Association:** See *ABA*

**American Dream:** Fred Pryor Seminars - Liz Fisher *A FEB 54*

**American Institute of Certified Public Accountants:** See *AICPA*

#### Andersen Worldwide

10 Wilde Sapte partners join AA worldwide partnership *N MAY 8*  
AA and De Lorean could settle in US *N FEB 10*  
AA approaches C&L in Brazil *N JUN 19*  
AA buys more time for response (potential split) *N FEB 7*  
AA legal link-up with Wilde Sapte confirmed *N APR 13*  
AA partners face action by SEC (Spectrum) *N JUN 12*  
AA will appeal (De Lorean, US) *N APR 8*  
AA win Computer Language Research audit *N JAN 11*  
Andersen Consulting fails in Federal Court (arbitration) *N MAR 4*  
Banks too laid back over fraud says Simon Bevan (AA) *N JAN 14*  
Battle could take years *N MAY 8*  
Consulting income on the up and up *N APR 10*  
Forensic investigation of BankAmerica *N JUN 12*  
Global consulting agreement with PeopleSoft *N MAR 8*  
Legal eagle (AA appoints Nick Prentice as worldwide tax and legal practice head) *N FEB 14*  
Partners vote to split...while everybody else votes to merge *N JAN 7*  
Recycle for life (ActionAid acknowledges firms' support) *N APR 21*  
Self-portrait of an Artist (1888) - AC sponsorship of Van Gogh *N FEB 12*

**Annual Reports:** See *Financial Reporting*

**Answer To Technology:** Organisational framework (ACCA paper) - Edmund Hewson *S FEB 65*

**Applix:** Support for the strategists (enterprise information systems) - Alison Classe *T JUN 53*

#### Arbitration

Andersen Consulting fails in Federal Court *N MAR 14*  
AW battle could take years *N MAY 8*

**Arbor:** Support for the strategists (enterprise information systems) - Alison Classe *T JUN 53*

**Are You Sitting Comfortably?:** Piles - Trisha Greenhalgh *A MAR 51*

**Arnheim & Co:** See *Price Waterhouse*

**Arruñada, Professor Benito:** Non-audit services *C APR 63*

**Articles of Association:** See *Law*

#### Arts, The

Get in the pic, Nick (E&Y supports Tate Gallery Bonnard exhibition) *N MAR 23*  
Not suffering from Te Deum (Moore Stephens support Pembroke College) *N APR 12*  
Off with her head (C&L's Aladdin) *N FEB 21*  
Self-portrait of an Artist (1888) - Andersen Consulting sponsors Van Gogh exhibition *N FEB 12*

**Aruba:** I'm in heaven (offshore investment) - Ana Widdell *A MAY 38*

**Ashtead:** Recent results *RA MAR 78*

#### Asia

See also *individual countries*

Learning the lessons of bitter experience - Brian Singleton-Green *W MAY 6*

Liquidations follow crisis *N FEB 10*

Shock waves buffet eastern Europe - Nigel Rendell *GI JAN 54*

**Assault:** Misconduct charges follow conviction (Thomas Dyer, ICAS) *N FEB 17*

#### Assets

See also *E 55; E 59; E 60; ED 112; FRED 15; FRED 17; FRS 10; FRS 15; IAS 36; SFAS 125; SSAP 28*

Death of assets (standard-setters) - Graham Cosserrat and Carolyn Isaacs *AI JUN 77*

Goodwill - last word from Baxter's feet *LE APR 4*

JANUARY TO JUNE 1998

#### Assets (continued)

Goodwill without impairment - to all men - Brian Singleton-Green *W JAN 6*  
In any field (MBAs) - Philip Schofield *A MAR 54* intangibles were exceptional (Sterling Publishing) *RA FEB 75*  
Temporary non-residence (Budget) *UB APR 90*  
UIG - accounting for developer and customer contributions (Australia) *IB MAR 79*  
UIG - developer and customer contributions (Australia) *IB JUN 81*

**Associated Accounting Firms International:** See *MSNA Inc*

**Associates:** See *AASB 1016; ED 81; ED 108; FRS 9; IAS 28; SSAP 1; Subsidiaries*

**Association of Accounting Technicians:** See *AAT*

**Association of Business Insurers:** See *ABI*

**Association of Partnership Practitioners:** See *Partnerships*

**Assurance Standards Board:** See *AsSB*

**Astra:** JDS dilemma *N MAY 14*

**Atlantic Computers:** JDS expels former directors from ICAEW *N APR 13*

#### Audit

See also *APB; Court of Auditors; individual ISAs; Liability; Litigation; SASs*

AA win Computer Language Research *N JAN 11*

Advice on Y2K (IFAC ED) *IB APR 81*

ASC relief from requirements (Australia) *IB APR 81*

Audit of small enterprises (IFAC ED) *IB MAY 70*

Auditing and accounting standards (Gee CD-ROM) *T MAR 58*

Auditors' nightmare (agms) *N APR 12*

Beefing-up bank inspections (Japan) *IB JUN 85*

Big Six audit and accounting market shares (table) *N MAR 20*

Call for an open profession (FEE survey) *N JUN 13*

CIMA decides to join the party (regulation) *N MAY 14*

Committee rules (Singapore) *IB JUN 86*

Documents for shareholders (CNCC guidance - France) *IB MAY 71*

EC directives threat *N MAR 7; AI JUN 78*

EC sets up committee *N JUN 7*

EC's Green Paper loses non-audit service clause *N FEB 14*

Environmental audit (EAC's first report) *UB APR 89*

Environmental audit (IFAC IAPS) *IB MAY 70*

Fee ratios fall (Manufacturer's Alliance survey, US) *N JAN 19*

Framework for reporting on internal controls (APB draft proposals) *UB MAY 76*

Global 100 companies' auditors (table) *N MAR 20*

Go slow (row about pay, Canada) *N JUN 26*

Guidance on year 2000 (AsSB - Canada) *IB FEB 79*

Hungary's new chief (Arpad Kovacs appointed by State Audit Office) *N FEB 14*

Insurance companies - auditor certificates (Malaysia) *IB MAY 73*

It's unusual - but you can cope - Katharine Bagshaw *S APR 130*

Law on control and transparency (Germany) *IB MAY 71*

Market-driven auditor? (GPB debate) *N JAN 14*

Moret E&Y resigns over conflict of interest (Netherlands) *N JUN 19*

New law (KapAEG, Germany) *IB JUN 83*

Non-audit services - Professor Benito Arruñada *C APR 63*

Principled approach to providing assurance (internal controls) - Jon Grant *AI APR 74*

Procedures for VAT audits (China) *IB JUN 82*

Sampling ISA (IFAC) *IB MAR 79*

Segment disclosures (Canada) *IB MAY 71*

Share of global 100 companies (table) *N MAR 21*

Standards replaced by codified standards (Malaysia) *IB JAN 72*

Step towards international audit (Russia) *IB MAY 74*

VAT audits (China) *IB MAY 71*

What it is and how to do it (social accounts) - Mark Wilson and Murdoch Gatward *A JAN 110*

Whistleblowing to auditors (ICAEW discussion paper) *UB APR 87*

Year 2000 (Faculty advice) *UB APR 87*

#### Australia

Accounting bulletins (AASB/AARF) *IB MAY 70*  
ACPA adds four more members *N JAN 11*  
ASC relief for companies *IB MAR 79*  
ASC relief from requirements *IB APR 81*  
Australian merger talks (ASCPA/ICAA) *N MAY 12*  
Company Law Review Bill 1997 *IB JAN 70*  
Corporate Law Economic Reform Programme *IB JAN 70*  
Draft legislation *IB JUN 81*  
Exposure drafts (accounting policies and segment reporting) *IB JUN 82*  
Global revolution (government accounting) - Simon Bradbury *LE FEB 4*  
Harmonising AASB 1034 *IB APR 81*  
Leading accounting firms and networks *LE JAN 4*  
New and amended accounting standards *IB FEB 78*  
Revised accounting standard *IB JUN 82*  
UIG - accounting for developer and customer contributions *IB MAR 79*  
UIG - converting financial instruments *IB MAR 79; IB MAY 70; IB JUN 81*  
UIG - developer and customer contributions *IB JUN 81*  
UIG - early termination of gold hedges *IB MAR 79; IB MAY 70; IB JUN 81*  
UIG - equity accounting *IB MAY 71*  
UIG - insurance activities *IB MAR 79*  
UIG - superannuation surcharge levy *IB MAY 70*  
Year 2000 disclosure *IB MAY 70*

**Azerbaijan:** Black gold out of the cold - Mark Dixon *A APR 28*

## B

**BA:** Companies explain their approach (Year 2000 and Euro) *RA MAY 68*

#### BAT Industries

Into BAT for standards (David Allvey) - Esther Fletcher *IP MAR 32*  
Investment gains *RA MAY 69*

**BBA:** SORP on advances (revised statement) *UB FEB 83*

**BCAB:** See *ICAEW*

#### BCCI

£1.8bn claim won't go away (E&Y) *N MAR 14*  
Accountant convicted of fraud (Abdul Hameed Chiragh) *N JAN 10*  
D&T to appeal decision *N APR 9*  
PW fined for contempt (US) *N MAY 16*  
Recovery (D&T achieves summary judgement against former employees) *N APR 21*

BCO: See Law

## BDO

Boateng blues (Stoys secures rescue package) *N MAY 19*  
High noon (Stoys warning over Bogus Year 2000 advisers) *N MAY 19*  
Hospitality Consulting completes MBO from Stoy Hayward *N APR 18*  
Leonard Curtis - northern merger with Stoys *N APR 18*  
Seidman expands Boston and Atlanta offices *N APR 10*  
Seidman sued for \$77m (AR Baron & Co, US) *N MAY 12*

## BES

Budget angers Irish CAs *N JAN 9*  
Insight into movement (Galliford) *RA FEB 76*  
SpC decision - capital loss on shares *UB MAR 87*

## BKR International

Big is better (Baker Tilly leaves to join Summit International) *N FEB 21*  
Vacancy filled (Haines Watts selected) *N MAY 19*

BP: Companies explain their approach (Year 2000 and Euro) *RA MAY 68*

BT: Interactive Internet training tool (CD-Rom) *T FEB 56*

BVCA: Firms settle (liability cap on due diligence) *N MAR 13*

## Baan

21st century software - a hard choice (international business systems) - Lesley Meall *T JUN 48*  
Moret E&Y resigns over conflict of interest (Netherlands) *N JUN 19*

Back Chat: Round table on IASs (IASC board meeting, Kuala Lumpur) - Ingrid Tighe *A JUN 20*

Bagdasarian, Christopher: Ex D&T US partner guilty of fraud (Samuel White) *N JAN 11*

## Bagshaw, Katharine

How not to be a serial failure (examinations) *S JUN 74*  
It's unusual - but you can cope (auditing) *S APR 130*

## Baker Tilly

Angel of retribution (Peter Gabriel sues) *N MAY 19*  
Big is better (leaves BKR to join Summit International) *N FEB 21*

## Bank Austria

PW fights to clear its name (Sovereign Leasing) *N FEB 16*  
PW settles (Sovereign Leasing) *N MAR 17*

Bank of England: Royal Assent - Bank of England Act 1998 *UB JUN 89*

Bank of Rock Island: Bank rocked (US fraud case) *N JUN 26*

Bankruptcy: See *Insolvency*

## Banks

See also *individual banks*  
Accountants' duty of care *UB JUN 89*, *UB APR 88*  
Beefing-up inspections (Japan) *IB JUN 85*  
Guidelines - strengthening the system (Malaysia) *IB MAR 82*  
Important amendments to Income Tax (Amendment) Act 1998 *IB JUN 86*  
Interest relief on deposit account *UB JUN 90*  
KWG law amended (Germany) *IB APR 82*  
Law on control and transparency (Germany) *IB MAY 71*  
Liveller financial centre? (Singapore) *IB MAY 74*  
Simpler reporting (HKSA amends listing rules) *IB MAR 81*  
Too laid back over fraud says Simon Bevan (AA) *N JAN 14*

Bar Wars: Ice-cream - Mark Dixon *A JUN 32*

Barfield, Richard: Nearly new (EVA) *A JAN 41*

Barings: Deal close (C&L/D&T) *N APR 8*

Barker, Kate: EMU's impact on business *C MAY 55*

Barnes, Paul: Foul play (financial controls in football) *A MAY 44*, *LE JUN 4*

## Bauda

Adopt the euro at your peril *T APR 58*  
EMU education update *T MAY 48*

Bass International: Czechmate? - Graham Staley *A FEB 30*

## Batt, Marie-Christine

European accounting harmonisation (EC views) *A APR 70*  
Towards rules of quality (French GAAP) *A JAN 56*

Baxter, Professor Will: Goodwill - last word from Baxter's feet *LE APR 4*

Baymark Capital: KPMG hits back at US SEC *N JAN 9*

Beardstown Investors: In your dreams (audited by PW) *N MAY 19*

Bearing Gifts To Greeks: Adrian Murdoch *LE JAN 4*

Begbies Traynor: Appointed to sell heavy engineering plant (Romania) *N APR 10*

## Belgium

ICAEW Brussels conference reports *N APR 16*  
Moores Rowland Advisers merges with D&T *N JUN 12*

Beloff QC, Michael: Ringing the changes (review of ICAEW disciplinary procedures) *N APR 21*

Berkeley Group: Recent results *RA MAR 78*

Better Odds Than The Lottery: Understanding accounts - Rhoda Pierce-Brown *A MAR 98*

Beverley Group: Under-informed auditors *RA JAN 69*

Bhagwan Shree Rajneesh Cult: See *Croft, Sally*

Big Six: See *Accountancy Profession*; *individual firms*

Big Talk: Round table on IASs (IASC board meeting) - Sarah Grey *A FEB 24*

Billmorla, Karan: Charming the cobra (Cobra Beer Ltd) - Esther Fletcher *A MAY 42*

Birmingham Midshires: Support for the strategists - Alison Classe *T JUN 52*

Black Gold Out Of The Cold: Mark Dixon *A APR 28*

Blayney Inquiry: See *ICAI*

Bless Your Beautiful Hide: Skin cancer - Trisha Greenhalgh *A JUN 62*

Blick: Fair values reassessed *RA FEB 75*

Blinding Ourselves With Science: Ron Paterson *AI JUN 76*

Board for Chartered Accountants In Business: See *ICAEW*

Boateng Ltd: Blues - BDO Stoy Hayward secures rescue package *N MAY 19*

Bolton, Lesley: Up in flames (disaster planning) *A APR 51*

Bonds: Paying and collecting agents *UB JAN 77*

PAGE 3

## Books

Applies to apples - a stockpicker's guide - Morgan Stanley Dean Witter *N JUN 14*  
Auditors - hold-ing the public to ransom *MP N APR 12*

Better payment practice - a guide to credit management - DTI *UB APR 88*

Does Shuffling the Deck Work? - Judith A Ross *A JAN 37*

Dogbert's top secret management handbook - Scott Adams *B APR 64*

Electronic job search revolution *A MAR 48*

Employee travel - a tax and NIC guide for employers - Inland Revenue *UB MAR 86*

Finance Bill - both volumes published *UB MAY 78*

Financial reporting today - current and emerging issues *B APR 64*

History of the German public accounting profession - Hugh Brian *B JUN 68*

How to make work fun - David Firth *A FEB 40*

IAS 98 - interpretation and application of IASs - Epstein and Mirza *B JUN 68*

Jamming - the art and discipline of business creativity - John Kao *A FEB 41*

Myth of the Top Management Team - Jon R Katzenbach *A JAN 37*

Psychology of managerial incompetence - Professor Adrian Furnham *A MAY 37*

Real Work - Abraham Zaleznik *A JAN 37*

What to Expect from Cross-Border Stock Listings - Dun Gifford Jnr *A JAN 37*

Booth Industries: Digression from the Cadbury Code *RA APR 78*

Borrowing Costs: See *IAS 23*

Bowled Over: Cricket balls - Christopher McCooey *A JUN 60*

## Bradbury, Simon

Global revolution (government accounting) *LE FEB 4*

Open government (IFAC) *A MAY 89*

Bradstock: Recent results *RA APR 79*, *RA JUN 80*

Braebourne Spring: Running from empty (William Record) - Liz Fisher *A JUN 56*

Bray, John: Bribe wars *A MAR 30*

## Brazil

AA approaches C&L *N JUN 19*

Side by side - Brazil embraces IASs - Hugh Medley, Paul Sutcliffe and Vinicio Presti *A JUN 70*

Bribery: See *Fraud*

Bricker & Melton: BDO Seidman expands Boston and Atlanta offices *N APR 10*

Bridging The GAAP: Lucy Crofts *A APR 128*, *A MAY 58*

Brindle, Ian: Professional advisers - 21st century style (senior partners) *C MAR 64*

Brinton, Denise: Drugs bust (7 year sentence) *N JAN 19*

British Airways: See *BA*

British Bankers Association: See *BBA*

British Petroleum: See *BP*

British Telecom: See *BT*

British Venture Capital Association: See *BVCA*

Brokers: See *Stock Exchanges*

## Brought to Account

Karan Billmorla, Cobra Beer Ltd - Esther Fletcher *A MAY 42*

David Davies, London International Group - Vicky Meek *A JUN 38*

Brown, David A QC: OSC gets a chairman *N JUN 14*

Brown, Joan: December 1998 - the season of goodwill (FRS 10) *AI JAN 61*

## Bruce, Robert

Divorce from reality - Big Six style *C FEB 60*

People do matter (creativity in management) *A APR 44*

Sceptics get serious (managerial incompetence) *A MAY 37*

Smoke signals (management theory) *A MAR 50*

Spice of life (employee receptiveness to change) *A JUN 58*

Tense, nervous headache? (stress) *A FEB 52*

With you for life (management consultants) *A JAN 36*

Buchler Phillips: Opens Thai office with Fernier Hodgson *N FEB 10*

## Budgets

See also *UK Budget at a glance, April pp 90-91*

Canada - federal budget *IB APR 81*

Hong Kong - first SAR budget *IB APR 83*

Hong Kong - introduces advance rulings *IB MAY 72*

Ireland - CAs angered (BES) *N JAN 9*

South Africa - 1998 national budget *IB MAY 75*

Singapore - 1998 budget *IB APR 84*

UK - cash basis deferred *N APR 18*

UK - corporate self-assessment *UB JAN 78*

UK - effect on pension costs (M&S/Pochin's) *RA MAR 77*

UK - implications *AS MAY 67*

UK - individual savings accounts *UB JAN 78*

UK - IR, Treasury and Customs to consult *N FEB 18*

UK - modernising corporation tax *UB JAN 78*

UK - NIC changes *UB JAN 78*

UK - pre-Budget consultation *UB JAN 78*

UK - Tax Faculty responds *UB MAY 78*

UK - VAT *UB MAY 78*

## Building Societies

Legislation expected on demutualisation *UB MAR 84*

New SI *UB MAY 77*

Bulgaria: E&Y to restructure Okeanski Robolov *N JUN 12*

Burnett's Computer Insurance Brokers: Top ten tips *T FEB 56*

## Burns, Stuart

Chasing shadows (computer fraud) *T FEB 48*

Hector's nous (IR investigation regime) *A APR 42*

Keep it snappy (fraud trials) *A MAY 36*

Present danger (bribes) *A JUN 54*

Remember The Titanic (employee fraud) *A JAN 32*

Sticks and stones (fraud) *A MAR 40*

Business & Accounting Software Developers Association: See *Basda*



#### Business Combinations

See also E 61; IAS 22

SIC achieves consensus N FEB 6

Business Decision: PW acquires majority stake (France) N JAN 11, N FEB 10 **Business Etiquette**

Bearing gifts to Greeks - Adrian Murdoch LE JAN 4

Eat your way to success (China) - Richard Tomlinson A FEB 49

Gulf apart - Mark Selway A MAR 49

When yes means no (Chile) - Lake Sagaris A JAN 33

**Business Expansion Scheme:** See BES

**Business Strategy:** See Management

#### Butler, Daniel

Here today, wrong tomorrow (management theory) A JUN 40

Turn on the power (renewable energy) A APR 38, LE JUN 4

Butterworths: Coping with tax investigations (Investigation Service) T JAN 52

## C

**CA Pacific Securities:** C&L appointed provisional liquidator (Hong Kong) N FEB 10

**CABA:** Ups and downs (statistics) N APR 21

#### CCAB

Chartered title (IoD faces strong opposition) N MAR 16

DTI ponders radical regulatory structure N MAR 12

Hula-hoops (UK and Ireland bodies look set to implement Swinson proposals) N FEB 21

Self-regulation plans snag N JAN 12

Training bid referred back to profession N FEB 18

**CERs:** See Environment

#### CFCs

Conduit tax reform (Bill before Parliament, New Zealand) IB FEB 82

Corporation tax self-assessment (Budget) UB APR 91

Draft legislation UB JAN 77

Foreign firms study published (ICAI) IB MAY 73

**CGA:** Challenge CAs' monopoly N JUN 19

#### CICA

Auditing segment disclosures IB MAY 71

Cash flow statements IB JAN 71

Development stage enterprises IB FEB 79

Financial instruments project (AcSB) IB APR 81

Financial reporting by mutual funds (research report) IB FEB 79

GAAP for small enterprises (task force) IB FEB 79

Public sector accounting (solid waste landfills) IB MAR 80

Securitisations project (AcSB approval) IB APR 81

Year 2000 - everywhere! IB MAR 79

Year 2000 - new disclosures (guideline) IB JUN 82

**CIMA:** Decides to join the party (audit regulation) N MAY 14

**CNC:** Euro pronouncements (France) IB APR 82

**CNCC:** Documents for shareholders (France) IB MAY 71

**COB:** See Stock Exchanges

**CPA:** Irish president (Denis Ryan appointed) N MAY 19

**CRC:** Accounting Bill (France) IB JUN 83

**CSRC:** Guidance on articles of association IB FEB 80

**CSSU:** Aid with EMU (guidance document) T JAN 52

**CU-Seeme:** Videoconferencing products (table) T MAY 50

**Cadbury Code:** See Corporate Governance

**Cairns, David:** Twists in the tale of the SIC's deliberations AI JAN 65

**Calan Remolino:** DTT bids to become largest in France (merger) N FEB 14

**Cambridge University:** Not suffering from Te Deum N APR 12

**Camelot:** See National Lottery

#### Canada

ACPA adds four more members N JAN 11

After Kripps and Hercules (auditor liability) - Colin Fleming A FEB 62

Auditing segment disclosures (CICA) IB MAY 71

Auditors go slow (row about pay) N JUN 26

Auditors' liability (Supreme Court decision) IB JAN 70

Cash flow statements (CICA) IB JAN 71

Castor reports critical of C&L N JAN 15

CGAs challenge CAs' monopoly N JUN 19

Cooking the books (Quebec restaurateurs) N JAN 19

Court access to work papers (Federal Court of Appeal ruling) IB FEB 79

Development stage enterprises (CICA) IB FEB 79

Federal budget IB APR 81

Fee income of the leading firms (table) N MAY 10

Financial instruments project (AcSB) IB APR 81

Financial reporting by mutual funds (CICA research report) IB FEB 79

GAAP for small enterprises (CICA task force) IB FEB 79

Global revolution (government accounting) - Simon Bradbury LE FEB 4

Government accounting row N MAY 10

Guidance on year 2000 (AcSB) IB FEB 79

HLB International drive to double North American membership N JUN 12

Law (Bolitto and Kripps) IB JUN 82

Liability breakthrough N MAY 10

OSC gets a chairman (David A Brown QC) N JUN 14

Ottawa plans federal tax body N JUN 19

Public sector accounting (solid waste landfills) IB MAR 80

Regulatory scoop (D&T gains Brenda Eprie) N MAY 12

Report on business taxation IB JUN 82

Securitisations project (AcSB approval) IB APR 81

Size divides the profession N MAY 10

Small business issuers IB JAN 70

Standard Life sues KPMG over lease N FEB 14

Tax treatment of tenant inducements IB MAY 71

Treatments harmonised (impaired loans) IB JAN 71

Year 2000 - everywhere! IB MAR 79

Year 2000 - new disclosures (CICA guideline) IB JUN 82

**Cantrade:** See UBS

**Cap Gemini:** Millennium update (failure rates survey) T JUN 64

**Capital Trades:** See Stock Exchanges **Careers**

Full of Eastern promise (Middle East) - Chris Miller A JAN 38

Looking for a flexible career for life - Sarah Deeks C MAY 54

**Carey, Jo:** Quis custodiet? (European Court of Auditors) C APR 62

**Carr Galloway Lolley & Averett:** Merge with Riggs Story Fulmar & Ingram (US) N JAN 11

**Cars:** See Motor Industry

#### Caraberg, Sir Bryan

Back chat - round table on IASs (IASC board meeting, Kuala Lumpur) - Ingrid Tighe A JUN 20

Bouncing Bryan (ICAEW conference) N APR 17

#### Cash Accounting/Flows

See also AC 118; FRS 1; IAS 7

Cash basis (Budget) N APR 18, UB APR 91

"Cash basis" mourned (ICAEW makes representations to Revenue) N FEB 17

Don't withdraw cash basis (profession's response to government proposals) N MAR 12

FASB concepts proposal IB APR 85

Statements (CICA standard) IB JAN 71

**Cash for Questions:** See Smith, Tim

**Cashbacks:** See Trade

**Castor Holdings:** Reports critical of C&L (Canada) N JAN 15

**Catalyst:** Get out of e-mail jail (Mailmax package) T APR 58

**Cearns, Kathryn:** Coping with construction contracts S JAN 58

**Cementone:** Recent results RA MAY 69

**Challenge of Change:** Change management at KPMG - Gerry Acher A JAN 34

#### Charities

Draft legislation (Australia) IB JUN 81

Educational charities (Charity Commission draft guidance leaflet) UB JAN 75

Fundraising - Corporate Law Economic Reform Programme (Australia) IB JAN 70

Internet developments UB JAN 75

Tax relief for support for world's poor (IR consultation) UB FEB 85

Tax- Moores Rowland survey on indirect tax N JAN 14

VAT and the Budget UB MAY 78

**Charming the Cobra:** Karan Bilimoria, Cobra Beer Ltd - Esther Fletcher A MAY 42

**Charter Trusts:** Input tax deduction UB JAN 78

**Chartered Accountants Benevolent Association:** See CABA

**Chasing Shadows:** Computer fraud - Stuart Burns T FEB 48

#### Children

Inland Revenue interpretation - employer-provided childcare UB JUN 90

Payments to ex-wife UB FEB 86

Taxing times (C&L, Children First, US) N MAY 19

**Chile:** When yes means no (business etiquette) - Lake Sagaris A JAN 33

#### China

See also Hong Kong

Big Six gain ground N APR 9

Cash flow statements (new accounting standard) IB JUN 82

Commission guidance on articles of association (CSRC) IB FEB 80

Double taxation agreement (Hong Kong) IB APR 82

Eat your way to success (business etiquette) - Richard Tomlinson A FEB 49

Foreign tax - revised rules IB MAR 80

Further tariff cuts IB FEB 80

Great headhunt - Richard Tomlinson A FEB 32

Guidelines for listed companies IB MAY 71

Hugemarket.com (demand for computers) N APR 21

Leading firms (table) N JUN 12

Little eggstra (investment) - Richard Tomlinson A MAY 47

Low profits from ventures (Fudicia study) N MAR 17

Metal fatigue (Wuhan Iron and Steel) - Richard Tomlinson IP APR 30

New customs regulations (China) IB JAN 71

Paying-in capital IB JAN 71

Penalties for violations (CPAs) IB APR 82

Procedures for VAT audits IB JUN 82

Shenzhen/Shanghai stock exchanges - revised listing rules IB MAR 80

Time to free the tiger N JUN 12

Tough at the top (Zhu Rongji) - Richard Tomlinson A MAY 26

VAT audits IB MAY 71

Waiting for the barbarians - Richard Tomlinson GI APR 60

**Chiragh, Abdul Hameed:** Accountant convicted of BCCI fraud N JAN 10

**Chitty, David:** Has IASC lost the plot? (Developing countries) C MAY 56

**Chocolate Industry:** Soft centres, hard profits - Sarah Perrin A APR 34

**Christmas Trees:** See Property

**Chronic Fatigue Syndrome:** See ME

**Citibank:** Pain and the glory (Tom Jones) - Sarah Grey IP JAN 24, LE MAR 4

**City of London Police:** Fraud helpline UB FEB 83

#### City Regulation

APB draft guidance (central government financial statements) UB FEB 83

Cancellation rights (OEICs) UB MAR 84

Consumer complaints and compensation (FSA consultation UB MAR 84

Corporate governance (new combined code) UB MAY 76

Deceased Lloyd's Names (practice direction) UB FEB 83

Fraud helpline UB FEB 83

FSA and Lloyd's regulation UB MAR 84

FSA's new rulebook UB MAY 76

FSA's plan and fees UB APR 87

Insider dealing (FSA power) UB JUN 88

Lloyd's look to the FSA (formal external accountability) UB JAN 75

OPRA complaints procedure (fact sheet) UB FEB 83

Pensions mis-selling (single FSA/PIA division formed) UB FEB 83

Pensions review (FSA adjustment) UB MAR 84

Two-stage admissions process (IMRO review) UB JAN 75

Year 2000 issues (LSE AIM warning) UB MAY 76

**Civil Justice Council:** Legal services - reform UB JUN 88

**Clark, Peter:** Counting the cost of pensions (IASC) A MAR 70

**Classe, Alison:** Support for the strategists (enterprise information systems) T JUN 50

#### **Client Privilege**

Accountant-client privilege to apply in US N JUN 12  
Tax accountants hope (US senators approve bill) N MAY 9

**Clifton, Peter:** Straight reporting (annual reports) A FEB 127

**Clinton, Bill:** Half a packet (earnings) N MAY 19

**Closer Than You Think:** Financial instruments - Paul Pacter A MAR 66

**Clubhaus:** Recent results RA JUN 80

**Cobra Beer Ltd:** Charming the cobra (Karan Bilimoria) - Esther Fletcher A MAY 42

**Cognos:** Support for the strategists (enterprise information systems) - Alison Classe T JUN 53

#### **Cole, George**

Desk top conferences (business communications) T MAY 49  
Forward with faxback T APR 46, LE JUN 4

**Collier, John:** Top ICAEW job N JUN 16

**Collum, Hugh:** Hugepacket.co.uk (SKB) N APR 21

**Commission des Opérations de Bourse:** See Stock Exchanges

**Community Hospitals:** Attention centres on shareholder value RA JAN 68

**Compagnie Nationale des Commissaires aux Comptes:** See CNCC

#### **Companies House**

Change of name (CD-Rom) UB JUN 88  
Changes to annual return form UB JUN 88  
Guidance UB MAY 77  
VAT and search agencies UB MAR 88

#### **Company Law:** See Law

**Company Secretaries:** See Directors

**Competition:** Bill (new set of proposals) UB JUN 88

**Complex Groups:** Understanding complex groups (ACCA Paper 13) - Clare Finch S MAR 72

**Compuserve:** Cutting the cost of information access T MAY 48

**Computer Language Research:** AA win audit N JAN 11

**Computers:** See Fraud; Hardware: individual suppliers/organisations; Internet; Jargon; Security; Software

**Computing Services Software Association:** Reason to be afraid T MAR 58, LE APR 4

**Conshare:** Support for the strategists - Alison Classe T JUN 50

**Condoms:** David Davies, London International Group - Vicky Meek A JUN 38

#### **Conferences**

Bouncing Bryan (ICAEW) N APR 17  
Brussels muscles in on international standards (ICAEW) N APR 16  
Challenge put to IASC (Swinson warning, ICAEW) N APR 16  
EC will be flexible (Fourth Directive, ICAEW) N APR 17  
EMU education update T MAY 48  
Entertain or not to entertain? UB JUN 91  
Ethics SOS (papers required on cross-cultural business ethics) N JUN 26  
Euro conference (FEE, Lisbon) I APR 127  
Implications for multinationals (IASC) I JAN 109  
International accounting seminars (IBC) A MAR 73  
Net gains for business (Intranet Expo 98) T APR 58  
No US yes-vote to IASs (SEC at ICAEW) N APR 17  
Non-greens need to shape up (Meacher at ACCA conference) N MAY 17  
"No solution" on implementation (Liesel Knorr warning, ICAEW) N APR 17  
Notable quotes (ICAEW) N APR 16  
US FEI conference reports N JAN 17  
Various IASs seminars I APR 127

**Confidentiality:** New ethical guidance (IFAC) IB FEB 78

#### **Conglomerates**

Auditors of the global 100 companies (table) N MAR 20  
Watching out (Joint Forum on Financial Conglomerates) N MAR 17

**Conseil National de la Comptabilité:** See CNC

**Consistently Inconsistent On Private Finance:** ASB - Nigel Middleton AI APR 73

#### **Consolidated Financial Statements**

See also AASB 1024; IAS 27  
Disclosure and consolidated financial statements IAS JAN 66  
New law (KapAEG, Germany) IB JUN 83

**Conspiracy, Incarceration And Compassion:** Sally Croft - Sarah Grey N JUN 24

#### **Construction**

See also AASB 1009; AC 109; IAS 11  
Anti-avoidance and builders UB FEB 86  
Coping with contracts (ACCA International Papers 10 and 13) - Kathryn Cearnis S JAN 58  
Subcontractors (Finance Bill) UB APR 89

#### **Consultants**

See also individual firms  
Big Six tuck into cake (KRG survey) N MAR 14  
With you for life (management consultants) - Robert Bruce A JAN 36

#### **Consumer Issues**

Complaints and compensation (FSA consultation papers) UB MAR 84  
Credit (increase in limits under Act) UB FEB 84  
Customer reimbursements UB MAY 79  
Unfair contract terms (DTI consultation paper) UB MAR 84

**Contracts:** See Consumer Issues

**Contributions Agency:** More power to Revenue/CA? N JUN 18

**Controlled Foreign Companies:** See CFCs

**Cooper Lancaster Brewers:** Hard rider (sponsor cycling time trial) N APR 13

**Cooperative Bank:** Dog and bone (survey of gender negotiation differences) N JAN 19

#### **Coopers & Lybrand**

Andersen partners vote to split...while everybody else votes to merge N JAN 7  
Appointed provisional liquidator to CA Pacific Securities (Hong Kong) N FEB 10  
Approached by AA in Brazil N JUN 19  
Barings deal close N APR 8

#### **Coopers & Lybrand (continued)**

Big Six merger looks set to go ahead N APR 7  
Castor reports critical (Canada) N JAN 15&Y gives the other merger a chance N MAR 7  
EC to step-up PW investigation N FEB 7  
Final merger approval (PW) N JUN 7  
Firms in rush to recruit graduates N MAY 17  
In a lather (Ed Straw's comments on marriage) N JUN 26  
JDS looks into role in hotels cash (Resort Hotels) N JAN 13  
JDS tribunal (Maxwell) N JUN 16  
Lags on fee income growth (Big Six worldwide figures) N JAN 10  
Last resort (Resort Hotels) N JUN 26  
Law firms wait and see tactics (Tite & Lewis) N FEB 16  
Loses audit of Sun Television and Appliances N MAR 8  
Merger opposition (Europe) N MAY 19  
Mergers could cause problems for JDS N JUN 16  
Off with her head ("Aladdin") N FEB 21  
One merger's off - the turf wars are on - Vicky Meek N MAR 21  
Taxing times (Children First, US) N MAY 19

**Coping with Construction Contracts:** ACCA International Papers 10 and 13 - Kathryn Cearnis S JAN 58

**Copyright:** New SI UB FEB 84

#### **Corbitt, Terry**

Computer systems - the hidden costs T FEB 44  
Encryption is the key (information security) T JAN 46

#### **Corporate Entertainment**

Entertain or not to entertain? (Conference organisation) UB JUN 91  
Golf is off (E&Y method for retaining female staff, US) N MAR 23

**Corporate Environmental Reports:** See Environment

#### **Corporate Governance**

Business law amendments (Italy) IB FEB 81  
Company law review targets fat cats N APR 12  
Corporate Law Economic Reform Programme (Australia) IB JAN 70  
Digression from the Cadbury Code (Booth Industries) RA APR 78  
Hampel Committee opts for "combined" code N FEB 16  
Hampel report slammed N MAR 16  
Labour sees sense (Hampel comments) N JUN 18  
New combined code UB MAY 76  
Spain gets own Cadbury report N APR 14  
We're all responsible (Cadbury speech) N JUN 18

**Corporate Strategy:** See Management

**Corporation Tax:** See Taxation

**CorVu:** Support for the strategists (enterprise information systems) - Alison Classe T JUN 53

#### **Cosmetics Industry**

Slap happy - Liz Fisher A JAN 26  
Tax make-over (Estée Lauder, US) N JAN 19

**Cossarat, Graham:** Death of assets (standard-setters) AI JUN 77

**Costa Rica:** I'm in haven (offshore investment) - Ana Wisdell A MAY 39

**Costain:** Going concern statement expanded RA FEB 75

#### **Costs**

See also AASB 1036; AC 114; AC 116; AC 122; E 59; IAS 9; IAS 23; SIC 6; UITF Abstract 18  
Process reengineering (EITF consensus, US) IB FEB 82  
Reading between the lines (Tax Law Rewrite Project) UB FEB 85

**Counting The Cost Of Pensions:** IAS 19 (Revised) - Peter Clark A MAR 70

**Countryside Properties:** Recent results RA MAR 78

**Courses:** See Education and Training

#### **Court of Auditors**

EU watchdog gets tough N MAR 17  
Fraud claims 5% of EU funds (annual report) N JAN 15  
Quis custodiet? - Jo Carey C APR 62

**Cowe, Roger:** Open persuader (Chris Swinson) A JUN 95

**Cowley, Marcus:** Superhighway robbery (Internet management) T APR 40

**Cox:** First to adopt annual reporting N JUN 17

**Creativity:** People do matter (management) - Robert Bruce A APR 44

**Credibility of Information:** IAPC framework - Kenneth Gilmour A FEB 126

**Credit:** See Loans

**Crichton, Janie:** Nothing disclosed, nothing ventured (FRS 9) AI JAN 63

**Cricket:** Bowled over - Christopher McCooley A JUN 60

#### **Croft, Sally**

Conspiracy, incarceration and compassion - Sarah Grey N JUN 24  
Croft to be freed? (US) N MAY 19

**Crofts, Lucy:** Bridging the GAAP A APR 128, A MAY 58

**Cross-Cultural Business Ethics:** See Ethics

**Cumulative Index:** UB JAN 75, UB FEB 83, UB MAR 84, UB APR 87, UB MAY 76, UB JUN 88

**Customs:** See VAT

**Cybercorp:** See Martin, Dr James

**Cycling:** Hard rider (Cooper Lancaster Brewers sponsor time trial) N APR 13

#### **Czech Republic**

Czechmate? (Investment) - Martin Jay A FEB 29  
Getting market regulator N FEB 19

## **D**

**DIY:** See Property

**DoE:** Green Claims Code launched UB APR 87

#### **DTI**

Auditors given clean bill of health over Guinness affair (Price Waterhouse) N JAN 12  
Company directors' and secretaries' particulars UB MAY 76  
Company law reform (consultation document) UB APR 87

#### DTI (continued)

Consultation - undertakings and redundancies *UB APR 88*  
Credit management guide *UB APR 88*  
Hula-hoops (UK and Ireland CCAB bodies look set to implement Swinson proposals) *N FEB 21*  
ICAs may sue over reciprocity (CPA qualification) *N MAY 7*  
JDS dilemma over Astra *N MAY 14*  
Ponders radical regulatory structure *N MAR 12*  
Self-regulation plans snag (CCAB plan on hold) *N JAN 12*  
Share buybacks (consultation) *UB JUN 88*  
To nominate person to sit on Big Six committee *N MAR 12*  
Unfair contract terms (consultation paper) *UB MAR 84*  
Unfit director hotline *UB FEB 84, CO MAR 85*  
Working Time Directive *UB MAY 77*

**D'Amato, Senator Alfonso:** FASB finds a defender *N APR 9*  
**Damant, David:** Round table on IASs - Ingrid Tighe *A JUN 20*  
**Danaher, Mitch:** Round table on IASs - Ingrid Tighe *A JUN 20*  
**Dermill, Andrew:** Raising the stakes in the merger race *N JAN 16*  
**Data Protection:** See *Security*  
**David Berdon & Co:** Demerges with Padell Nadell Fine Weinberger & Co (US) *N MAR 8*  
**Davies, David:** Making a business out of pleasure - Vicky Meek *A JUN 38*  
**Davies, Michael and Paul:** Need for direction (UITF) *AI FEB 70, LE MAR 4, LE MAY 4*  
**Dawson:** UITF 17 and LTIPs *RA APR 79*

#### De Lorean

AA could settle (US) *N FEB 10*  
AA will appeal (US) *N APR 8*

**de Ruyter, George Barthès:** France rehearses for a role on the world stage *N JAN 18*  
**De-Mergers:** See *Mergers*  
**Dealing:** See *Shares*

#### Deaths

See also *Trusts; Wills*  
Sad loss (Eiichi Shiratori) *N MAR 23*

**Death Of Assets:** Standard-setters - Graham Cosserat and Carolyn Isaaks *AI JUN 77*  
**Debenham Tewson & Chinnocks:** Recent results *RA MAR 78*  
**Debts:** Bills before Parliament (late payment of commercial debt) *UB FEB 83*  
**December 1998 - Season Of Goodwill:** FRS 10 - Joan Brown *AI JAN 61*  
**Decision Support Tools:** See *Financial Modelling*  
**Deeks, Sarah:** Looking for a flexible career for life *C MAY 54*  
**Deferred Tax:** See *SSAP 15; Taxation*

#### Deloitte & Touche

Announces merger with VB Groep (Netherlands) *N MAR 8*  
Barings deal close *N APR 8*  
BCCI recovery (achieves summary judgement against former bank employees) *N APR 21*  
Clubs are over the moon (Premier League) *N MAY 17*  
December NZ briefing written by DTT *CO JAN 73*  
DTT bids to become largest in France (merger with Calan Ramolino) *N FEB 14*  
Ex US partner guilty of fraud (Samuel White) *N JAN 11*  
Firebombs and pyramid scams (to sort out Albanian mess) *N APR 14*  
Firms in rush to recruit graduates *N MAY 17*  
Merges with VB Groep (Holland) *N JAN 1*  
Moores Rowland Advisors merger (Belgium) *N JUN 12*  
Regulatory scoop (Brenda Eprie, Canada) *N MAY 12*  
Scores in South Africa (NRU) *N JUN 12*  
Serious cash (Italian Series A) *N JUN 19*  
Signs global consulting agreement with PeopleSoft *N MAR 8*  
Sumitomo Chemical employs Consulting *N APR 10*  
Who needs mergers? (D&T voted 14th best company to work for) *N FEB 21*  
Will appeal BCCI decision *N APR 9*

**Deluna, Perry:** Bank rocked (US fraud case) *N JUN 26*

**Demutualisation:** See *Building Societies*

**Denmark:** Plans new law (IASs v GAAP) *N FEB 13*

**Department of the Environment:** See *DoE*

**Department of Trade and Industry:** See *DTI*

**Derivatives:** See *Financial Instruments*

**Desk Top Conferences:** Business communications - George Cole *T MAY 49*

#### Deutsche Bank

Nazi gold shame *N JUN 26*  
Recent results *RA APR 79*

#### Developing Countries

Concern - IAFAD plans pie in the sky says *UN N MAY 8*  
Global revolution (government accounting) - Simon Bradbury *LE FEB 4*  
Investors beware (Merchant International Group warning on emerging markets) *N JUN 26*  
Has IASC lost the plot? - David Chitty *C MAY 56*  
Targeted by IASC *N JUN 9*

**Development Stage Enterprises:** Application of GAAP (CICA, Canada) *IB FEB 79*  
**Devolution:** Neeps, tatties and pommes frites (ICAS president's inaugural speech) *N MAY 17*  
**Diageo:** Changes and realignments in first report *RA JUN 79*  
**Directives:** See *EU*

#### Directors

Accrued pension entitlement *AS JAN 67*  
CAs are back in business (FTSE 100 Finance Directors) *N JAN 11*  
Company directors "at risk", says IoD *N MAY 14*  
Company directors' and secretaries' particulars *UB MAY 76*  
Company law review targets fat cats *N APR 12*  
Controlling shareholders as employees *UB JUN 89*  
Corporate Law Economic Reform Programme (Australia) *IB JAN 70*  
Disqualification - collateral companies *UB MAR 85*  
Disqualification and evidence obtained under compulsion *UB MAY 77*  
Draft legislation (Australia) *IB JUN 81*  
FDs too complacent about risk of fraud (Neville Russell survey) *N MAY 16*  
Finance directors - bad for British business (IoD/Oracle survey) *T MAR 58*  
Guide to strategy (an FD's guide) - Brian McEvoy *A JUN 44*  
Law case round-up - inactive directors still responsible *UB JUN 89*  
Nemtsov strikes (company directors targeted over tax dodging, Russia) *N MAR 23*  
No remedy for bad behaviour *UB JAN 76*  
Phoenix directors and NI *IB MAR 85*

#### Directors (continued)

Unfit director hotline (DTI) *UB FEB 84, CO MAR 85*

**DirectPC:** Videoconferencing products (table) *T MAY 50*

**Disability:** Aids for the handicapped *UB FEB 86*

#### Disaster Planning

Always on a Monday (Outtrack Data Recovery survey) *T JUN 64*  
Pessimist's charter - Joanne Offer *A APR 50*  
Up in flames - Lesley Bolton *A APR 51*

#### Disciplinary Issues

ACAS Codes of Practice *UB APR 88*  
Ban on Council members with "form" (ICAEW) *N JAN 12*  
Misconduct charges follow assault conviction (Thomas Dyer, ICAS) *N FEB 17*  
Penalties for violations (CPAs, China) *IB APR 82*  
Ridiculously low fines *LE MAR 4*  
Ringing the changes (review of ICAEW procedures) *N APR 21*  
Shake-up at the ICAEW (post Tim Smith) *N MAR 12*  
Shamed MP let off with £1,000 fine (Tim Smith) *N FEB 17*  
What a misconduct probe can cost (Blayney Inquiry) *N JUN 14*

#### Disclosure

See also *AC 126; FRED 13; FRS 6; IAS 20; IAS 24; IAS 32; UITF Abstract 20*  
Corporate disclosure (India) *IB JUN 84*  
Irregular disclosure (husband's tax affairs) *UB MAY 78*  
Japanese rule change (more transparent accounts) *N FEB 19*  
New law (KapAEG, Germany) *IB JUN 83*  
Requirements (Malaysia) *IB JUN 85*  
Way to give investors exactly what they need (risks) - Robert Hodgkinson *AI FEB 73*  
Whistleblowing to auditors (ICAEW discussion paper) *UB APR 87*

**Discontinuing Operations:** See *AC 117; E 58; ED 117; IAS 35*

**Discounts:** See *Trade*

#### Discrimination and Harassment

Age discrimination *UB MAR 85*  
Age provision not applicable *UB JAN 76*  
Bill before Parliament (age discrimination) *UB APR 87*  
Disability discrimination and small employers (review of 1995 Act) *UB FEB 84*  
Disability Rights Commission to be set up *UB MAR 85*  
Discrimination against transsexuals *UB MAR 85*  
Equal pay not fair wages *UB APR 88*  
In brief - disability discrimination *UB MAY 77*  
Maternity rights *UB APR 88*  
New SSP/SMP rates *UB MAY 77*  
Race discrimination (EAT ruling) *UB JAN 76*  
Sex discrimination (ECJ ruling) *UB JAN 76*  
Sex discrimination and a lesbian couple *UB APR 88*  
Sex discrimination law - a major change (EAT decision) *UB MAR 85*  
Sexual harassment *UB FEB 84*  
SMP - compensation (amending SI) *UB JUN 89*  
South Africa - weathering the storms *N APR 10*

**Dividends:** See *Shares*

**Divorce From Reality - Big Six Style:** Robert Bruce *C FEB 60*

#### Dixon, Mark

Bar wars (ice-cream) *A JUN 32*  
Black gold out of the cold *A APR 28*  
Promise me the Moon (property rights in space) *A FEB 37*

**Dixon Wilson:** Recycle for life (ActionAid acknowledges firms' support) *N APR 21*  
**Donnelly Mainers Jordan Kline:** HRB Business Services takes over (US) *N JUN 12*  
**Dorling Kindersley:** Recent results *RA MAY 69*  
**Double Taxation:** See *Taxation*  
**Drugs:** Busted (Denise Brinton receives 7 year sentence) *N JAN 19*  
**Due Diligence:** See *Liability*  
**Duty Of Care:** See *Liability*  
**Dyer, Thomas:** Misconduct charges follow assault conviction (ICAS) *N FEB 17*

## E

**E 32 - Comparability of Financial Statements:** Twists in the tale of the SIC's deliberations - David Cairns *AI JAN 65*

#### E5+2

G4+1 gets a rival *N JAN 8*  
Off to disappointing start *N MAY 9*

**E 54 - Employee Benefits:** Towards rules of quality (French GAAP) - Marie-Christine Batt *A JAN 56*

**E 55 - Impairment of Assets:** Towards rules of quality (French GAAP) - Marie-Christine Batt *A JAN 56*

**E 57 - Interim Financial Reporting:** Towards rules of quality (French GAAP) - Marie-Christine Batt *A JAN 56*

**E 58 - Discontinuing Operations:** Towards rules of quality (French GAAP) - Marie-Christine Batt *A JAN 56*

#### E 59 - Provisions, Contingent Liabilities and Contingent Assets

International EDs criticised (ACCA) *IB FEB 78*  
Maintenance costs *IAS JAN 66*  
Towards rules of quality (French GAAP) - Marie-Christine Batt *A JAN 56*

#### E 60 - Intangible Assets

International EDs criticised (ACCA) *IB FEB 78*  
Towards rules of quality (French GAAP) - Marie-Christine Batt *A JAN 56*

#### E 61 - Business Combinations

International EDs criticised (ACCA) *IB FEB 78*  
Towards rules of quality (French GAAP) - Marie-Christine Batt *A JAN 56*

#### EAT

Discrimination against transsexuals *UB MAR 85*

## EAT (continued)

Maternity rights *UB APR 68*  
New procedure *UB JAN 76* Pay statements - a penal award *UB MAY 77*  
Proof of theft not required *UB APR 88*  
Race discrimination *UB JAN 76*  
Salary increases - discretionary provision ineffective *UB FEB 84*  
Sex discrimination law - a major change *UB MAR 85*  
Sexual harassment *UB FEB 84*

## EC

See also *Court of Auditors; ECJ; EMU*  
Big Six merger looks set to go ahead (PW/C&L) *N APR 7*  
Brussels encounter (Chris LainÇ discusses EMU) *N APR 18*  
Coopers and PW get final merger approval *N JUN 7*  
Coopers/PW investigation to be stepped up *N FEB 7*  
Directives threat to auditors *N MAR 7, AI JUN 78*  
EC will be flexible (Fourth Directive, ICAEW conference) *N APR 17*  
EU opens up for CAs (FEE push) *N MAY 12*  
EU will tax savings (proposals) *N JUN 13*  
European accounting harmonisation - Marie-Christine Batt *A APR 70*  
Green Paper loses non-audit service clause *N FEB 14*  
IASC due process slammed *N MAY 9*  
Sets up auditing committee *N JUN 7*  
Threatens Italy and Spain (accounting directives) *N FEB 19*  
Westminster - VAT are you playing at - Peter Seaton *C MAR 65, LE APR 4, LE MAY 4*

## ECJ

Interest-free credit (Primback referred by Lords) *UB MAR 87*  
Internet developments *UB JAN 75*  
Non-production compensation *UB MAY 79*  
Sex discrimination *UB JAN 76*

**ED 81 - Accounting for Investments in Associates:** New Zealand *IB JAN 73*  
**ED 82 - Accounting for Property, Plant and Equipment:** New Zealand *IB MAY 73*  
**ED 86 - Foreign Currency Translation:** Australia *IB FEB 78*  
**ED 87 - Income Taxes:** Australia *IB FEB 78*  
**ED 88 - Provisions and Contingencies:** Australia *IB FEB 78*  
**ED 89 - Accounting Policies:** Exposure drafts (Australia) *IB JUN 82*  
**ED 90 - Segment Reporting:** Exposure drafts (Australia) *IB JUN 82*  
**ED 108 - Accounting for Investments in Associates:** South Africa *IB JUN 87*  
**ED 109 - Changes in Foreign Exchange Rates:** South Africa *IB JUN 87*  
**ED 110 - Presentation of Financial Statements:** South Africa *IB JUN 87*  
**ED 111 - Income Taxes:** South Africa *IB JUN 87*  
**ED 112 - Impairment Of Assets:** South Africa *IB JUN 87*  
**ED 114 - Earnings Per Share:** South Africa *IB JUN 87*  
**ED 117 - Discontinuing Operations:** South Africa *IB JUN 87*  
**EITF:** Process reengineering costs (consensus, US) *IB FEB 82*

## EMU

Accounting for the euro - UITF fails to agree *N JAN 13*  
Adopt the euro at your peril (Basda advice) *T APR 58*  
Advice on the euro (FEE) *IB JUN 81*  
Aid at hand - CSSU guidance document *T JAN 52*  
Brussels encounter (Chris Lainé) *N APR 18*  
Checklist for your strategy *IB MAY 70*  
CNC euro pronouncements (France) *IB APR 82*  
Companies explain their approach *RA MAY 68*  
Education update *T MAY 48*  
Egg bound (PW adopts emu at London Zoo) *N JAN 10*  
Euro conference (FEE, Lisbon) *I APR 127*  
Impact on business - Kate Barker *C MAY 55*  
Impact study (Reserve Bank of India) *IB JUN 84*  
Inland Revenue interpretation - conversion costs *UB JUN 90*  
Millennium and euro costs (UITF) - Davies and Davies *AI FEB 70, LE MAR 4, LE MAY 4*  
New draft interpretations (SIC) *IB JAN 70*  
No par value shares (Germany) *IB JAN 72*  
Positively profitable (KPMG survey of effect) *N JAN 15*  
Preparing for E-day - John Sinclair *A MAY 32*  
Reporting in euros (COB recommendation, France) *IB MAR 80*  
Taxation proposals (Finance Bill) *UB MAR 86*  
UITF Abstract 21 - proposed introduction of the euro *ER APR 126*

**ENIC:** Studying the football results *RA JUN 80*

## EPS

See also *ED 114; FRED 16; SSAP 5*  
SEC issues guidance *IB MAR 83*

**ERA:** Recent results *RA FEB 76*

**ERP Systems:** See *Software*

## EU

See also *Court of Auditors; EC; ECJ; EMU; individual countries*  
Claim under the Eighth VAT Directive *UB MAR 88*  
European accounting harmonisation (EC views) - Marie-Christine Batt *A APR 70*  
European Communities Bill introduced to Commons *UB JAN 75*  
European Parliamentary Elections Bill introduced to Commons *UB JAN 75*  
Fraud claims 5% of funds (Court of Auditors annual report) *N JAN 15*  
Low profits from Chinese ventures (Fudicia study) *N MAR 17*  
Merger opposition (C&L/PW) *N MAY 19*  
Speaks with one voice on direct taxation *N JAN 9*  
Tackling tax competition top of agenda *N JUN 19*  
Tariff preference *UB JAN 78*  
True and fair - the European perspective - David Alexander *AI JUN 78*  
VAT rate increases *UB FEB 86*  
Working Time Directive *UB MAY 77*

**EVA:** See *Valuations*

**Earnings Per Share:** See *ED 114; EPS; FRED 16; SSAP 5*

## Eastern Europe

See also *individual countries*  
Asian shock waves buffet eastern Europe - Nigel Rendell *GI JAN 54*

**Eat Your Way To Success:** Chinese business etiquette - Richard Tomlinson *A FEB 49*  
**Economic Value Added:** See *Valuations*

## Economics

Asian shock waves buffet eastern Europe - Nigel Rendell *GI JAN 54*  
Ireland - the Celtic tiger roars onward - Eoin Fahy *GI JUN 66*  
Japan faces bleaker outlook - Kevin Grice *GI FEB 58*  
Korea - slowly turning the corner - Kevin Grice *GI MAY 52*  
Stabilising a shaky economy (Japan) *IB MAR 82*  
Thai break (investment) - Howard Winn *A APR 24*  
US economy - the wagon still has four wheels - Peter Warburton *GI MAR 60*  
Waiting for the barbarians (China) - Richard Tomlinson *GI APR 60*

## Education and Training

See also *Examinations; Students*  
ACCA thinks positive on reciprocity (IQAB meeting) *N JUN 14*  
ACCA to meet US in reciprocity showdown *N APR 7*  
American dream (Fred Pryor Seminars) - Liz Fisher *A FEB 54*  
Asset in any field (MBAs) - Philip Schofield *A MAR 54*  
Computer systems - the hidden costs - Terry Corbitt *T FEB 44*  
Educational charities (Charity Commission draft guidance leaflet) *UB JAN 75*  
Entrée for foreign CPAs (Japan) *N JUN 19*  
ICAEW plans to overhaul training *N APR 18*  
ICAs may sue DTI over reciprocity (CPA qualification) *N MAY 7*  
Private tuition *UB MAR 88*  
PW appointed for Know-How Fund training programme *N APR 10*  
Review - ICAI (India) *IB FEB 81*  
Training bid referred back to profession *N FEB 18*  
UK-based training for CPA qualification (Albion Training) *N FEB 18*  
US says no to ACCA in reciprocity battle *N MAR 14*

**Edwin Coe:** Last resort (C&L/Resort Hotels) *N JUN 26*

**Egypt:** Oasis for investors - Mark Huband *A MAR 26*

**Eleco Holdings:** Recent results *RA FEB 76*

**Elephants:** Heavy responsibility (KPMG Kruger contract) *N MAR 17*

**E-Mail:** See *Internet*

**Emerging Markets:** See *Developing Countries*

## Employment

See also *Careers; Discrimination; E 54; EAT; IAS 19; Management; Pensions; Recruitment*  
1995 Act to be amended (Malaysia) *IB JAN 72*  
Bills before Parliament (rights and dispute resolution) *UB FEB 84*  
Change your job (Robert Half survey on public sector workers) *N MAR 23*  
Compensatory awards (unfair dismissal) *UB JUN 89*  
Consultation - DTI on undertakings and redundancies *UB APR 88*  
Controlling shareholders as employees *UB JUN 89*  
Golf is off (E&Y method for retaining female staff, US) *N MAR 23*  
In brief - ACAS Codes of Practice *UB APR 88*  
In brief - illegal restraints *UB JAN 76*  
In brief - new SSP/SMP rates *UB MAY 77*  
In brief - new tribunal procedure *UB JAN 76*  
In brief - Working Time Directive *UB MAY 77*  
Inland Revenue interpretation - employer-provided childcare *UB JUN 90*  
Levy (Malaysia) *IB FEB 82*  
New Deal helps SMEs *UB MAY 77*  
Official interest rate (employee loans) *UB JUN 90*  
Payment in lieu of notice *UB FEB 86*  
Redundancy settlements (Budget) *UB APR 90*  
Royal Assent - Employment Rights (Dispute Resolution) Bill 1998 *UB MAY 77*  
Serious business (making work fun) - Sarah Perrin *A FEB 40*  
Staff entertainment (VAT) *UB JAN 78*  
Termination settlements (IR consultative document) *UB FEB 85*  
Travel and subsistence (Finance Bill) *UB JUN 90*  
US companies overstate profits (Smithers & Co survey) *N MAY 8*  
Who needs mergers? (D&T voted 14th best company to work for) *N FEB 21*

**Encryption Is The Key:** Information security - Terry Corbitt *T JAN 46*

**Enevoldsen, Stig:** Big talk (round table on IASs, IASC board meeting) - Sarah Grey *A FEB 24*

**Engineering:** Begbies Traynor appointed to sell heavy engineering plant *N APR 10*

**Enterprise information Systems:** See *Software*

**Entertainment:** VAT on staff entertainment *UB JAN 78*

## Environment

Accounting (IFAC study) *IB APR 81*  
EAC's first report *UB APR 89*  
Environmental audit (IFAC IAPS) *IB MAY 70*  
FEE wants greener standards *IB APR 81*  
Green Claims Code launched (DoE) *UB APR 87*  
Green issues top the agenda at ISAR *N MAR 8*  
Inland Revenue interpretation - waste-site expenditure *UB JUN 90*  
Non-greens need to shape up (Meacher at ACCA conference) *N MAY 17*  
Public sector accounting (solid waste landfills, Canada) *IB MAR 80*  
Recycle for life (ActionAid acknowledges firms' support) *N APR 21*  
Turn on the power (renewable energy) - Daniel Butler *A APR 38, LE JUN 4*

**Eprle, Brenda:** Regulatory scoop (D&T, Canada) *N MAY 12*

**Equalisation Reserves:** See *Insurance*

**Ernst & Whinney:** Accountants' duty of care *UB JUN 89*

## Ernst & Young

£1.8bn claim won't go away (BCCI) *N MAR 14*  
Andersen partners vote to split...while everybody else votes to merge *N JAN 7*  
ASB - round two (draft Statement of Principles) *N APR 8*  
D&T to appeal BCCI decision *N APR 9*  
Get in the pic, Nick (Tate Gallery Bonnard exhibition) *N MAR 23*  
Gives the other merger a chance *N MAR 7*  
Golf is off (method for retaining female staff, US) *N MAR 23*  
Hit by \$4bn lawsuit over consultancy advice (Merry-Go-Round, US) *N JAN 10*  
It's all fantasy and refuse (Ron Paterson's Julian Hodge Lecture) *N MAR 16*  
Moret resigns over conflict of interest (Netherlands) *N JUN 19*  
Restructuring of Okeanski Robolov (Bulgaria) *N JUN 12*  
There's a leak (Vietnamese authorities hold E&Y employee over state secrets) *N JUN 26*

**Espionage:** There's a leak (Vietnam) *N JUN 26*

**Essential Reading:** See *Official Material and Essential Reading*

**Estée Lauder:** Tax make-over (US) *N JAN 19*



## Ethics

New guidance (IFAC on confidentiality and lowballing) *IB FEB 78*  
SOS (papers required on cross-cultural business ethics) *N JUN 26*

**Etiquette:** See *Business Etiquette*

**Euro, The:** See *EMU*

**European Court of Justice:** See *ECJ*

**European Union:** See *EU*

**Evans, Lisa:** History of the German accounting profession - Hugh Brian Markus *B JUN 68*  
**Everton:** All change for signing-on fees *RA JAN 69*

## Examinations

Answer to technology (organisational framework) - Edmund Hewson *S FEB 65*  
Coping with construction contracts (International Papers 10 and 13) - Kathryn Cairns *S JAN 58*  
Fixed overheads - Glenn Haldane *S MAY 60*  
Good practice (IFAC paper) *IB APR 81*  
How not to be a serial failure - Katharine Bagshaw *S JUN 74*  
Irish IIPA forced to surrender syllabus *N APR 14*  
It's unusual - but you can cope (auditing) - Katharine Bagshaw *S APR 130*  
Novel way to reduce trainee failure rates (Gradscore) *N JUN 18*  
Understanding complex groups (ACCA Paper 13) - Clare Finch *S MAR 72*

**Exceptional Items:** Exceptional £7m (Tring International) *RA MAR 77*

**Exchange Rates:** See *IAS 21*

**Exhibition Services:** Nature of supply *UB JUN 91*

**Experian:** Insolvency league (survey) *N JUN 26*

**Exports and Imports:** See *Trade; VAT*

**Extranet:** See *Internet*

## F

**FA:** See *Football*

**FAFA:** See *Legislation*

**FAS 125 - Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities:** Securitisation project (AcSB approval) *IB APR 81*

## FASB

See also individual FASs

Change to rules on mergers *N JUN 13*

Concepts proposal *IB APR 85*

Defers derivatives *IB FEB 82*

Finds a defender (Alfonso D'Amato) *N APR 9*

IASC "at a critical point in its history" (Ed Jenkins comments) *N MAY 7*

In at the deep end for the top dog (Ed Jenkins) *N MAR 22*

Issues derivatives rules *IB MAY 75*

Lambasts congressional interference (FAFA) *N MAR 9*

Mortgage-backed securities *IB JUN 87*

Pension disclosures (statement no. 132) *IB FEB 82*

Sparring with a world heavyweight (Jim Leisnering) - Sarah Grey *N APR 20*

Tweedie teases US (tax accounting blamed on Christmas party) *N APR 21*

US derivatives standard in jeopardy (AICPA) *N FEB 12*

US pressure warps derivative accounting - Martin Scicluna *LE JAN 4*

## FEE

Advice on the euro *IB JUN 81*

Call for an open audit profession *N JUN 13*

Checklist for your Euro strategy *IB MAY 70*

EU opens up for CAs *N MAY 12*

Euro conference (Lisbon) *I APR 127*

G4+1 gets a rival (E5+2) *N JAN 8*

SME group should go *N JAN 9*

Wants greener standards *IB APR 81*

## FED

Detail debate in full swing (GAAP vs IASs - conference) *N JAN 17*

US gives IASC top billing at last (conference) *N JAN 17*

**FIFs:** See *Investment*

**FMC:** Know your rights (computer disputes) *T FEB 57*

**FRC:** Risk reporting needs to improve *N JAN 14*

**FRC (Australia):** Corporate Law Economic Reform Programme *IB JAN 70*

**FRED 12 - Goodwill and Intangible Assets:** Will FRS 10 hit the target? - Ron Paterson *A FEB 124, LE MAR 4*

**FRED 13 - Derivatives And Other Financial Instruments**

Adding value and actuaries to the accounts - Nine Masters *AI MAY 64*

Prompts disclosures (Greenalls) *RA MAR 78*

**FRED 14 - Provisions and Contingencies**

2000 and all that - Mike Metcalf *AI APR 72, LE JUN 4*

Death of assets (standard-setters) - Graham Cosserrat and Carolyn Isaaks *AI JUN 77*

Equipment under an operating lease *AS MAY 67*

Millennium and euro costs (UITF) - Davies and Davies *AI FEB 70, LE MAR 4, LE MAY 4*

Self-insurance *AS APR 76*

Year 2000 costs (UITF draft abstract) *AS FEB 74*

**FRED 15 - Impairment of Fixed Assets and Goodwill**

Death of assets (standard-setters) - Graham Cosserrat and Carolyn Isaaks *AI JUN 77*

Goodwill - allocation of impairment *AS MAR 76*

**FRED 16 - Earnings Per Share:** Supplement *OM APR 120*

**FRED 17 - Measurement of Tangible Fixed Assets**

EC directives threat to auditors *N MAR 7, AI JUN 78*

Equipment under an operating lease *AS MAY 67*

Option too many in tangible fixed assets - Chris Westwick *AI JAN 62*

Will FRS 10 hit the target? - Ron Paterson *A FEB 124, LE MAR 4*

## FRP

Cut the profits, GRE told *N APR 18*

Ruling causes consternation (RMC) *N JUN 17*

JANUARY TO JUNE 1998

## FRS 1 (Revised 1996) - Cash Flow Statements

Nothing disclosed, nothing ventured (FRS 9) - Janie Crichton *AI JAN 63*  
Smaller entities' disclosures (FRSSE) *IAS JAN 67*

**FRS 2 - Accounting for Subsidiary Undertakings:** Scotswood *RA APR 78*

**FRS 3 - Reporting Financial Performance**

Disagreement over company for sale (Scotswood Industries) *RA APR 78*  
Goodwill amortisation *AS APR 76*

**FRS 4 - Capital Instruments:** Accounts win praise *N MAR 13*

**FRS 5 - Reporting the Substance of Transactions**

Amendment - the private finance initiative (ED text) *OM FEB 118*

ASB heading for trouble over PFI *N JAN 13*

ASB takes blow over PFI *N APR 12*

Consistently inconsistent on private finance (ASB) - Nigel Middleton *AI APR 73*

Government set to ignore ASB guidance (PFI) *N JUN 17*

SORP on advances (BBA/IBF revised statement) *UB FEB 83*

SORP on leasing (Finance and Leasing Association draft statement) *UB FEB 83*

Towards a global standard (financial instruments) - Ian Hague *A APR 65*

Unsatisfactory affair of insurance accounting (equalisation reserves) *AI FEB 72*

**FRS 7 - Fair Values in Acquisition Accounting**

Deferred consideration *AS MAR 76*

Reassessed (Blick) *RA FEB 75*

Will FRS 10 hit the target? - Ron Paterson *A FEB 124, LE MAR 4*

**FRS 8 - Related Party Disclosures**

Disclosure and consolidated financial statements *IAS JAN 66*

Related party transactions *IAS MAY 66*

**FRS 9 - Associates and Joint Ventures**

Changes and realignments in first report (Diageo) *RA JUN 79*

Definition of associates *AS MAY 67*

Disclosure of equity accounted results *AS JUN 73*

Interest in associate's net liabilities *AS JUN 73*

Joint venture accounting *AS MAY 67*

Nothing disclosed, nothing ventured - Janie Crichton *AI JAN 63*

Recent results (Dorling Kindersley) *RA MAY 69*

Text *ER FEB 89*

Treatment of associates and joint ventures (Pochin's) *RA MAR 77*

**FRS 10 - Goodwill and Intangible Assets**

Amortisation *AS APR 76*

Death of assets (standard-setters) - Graham Cosserrat and Carolyn Isaaks *AI JUN 77*

December 1998 - the season of goodwill - Joan Brown *AI JAN 61*

Deferred consideration *AS MAR 76*

Goodwill - allocation of impairment *AS MAR 76*

Negative goodwill *AS MAR 76*

Negative reserve *AS APR 76*

Season of goodwill for the ASB *N JAN 13*

Text *ER FEB 105*

Will FRS 10 hit the target? - Ron Paterson *A FEB 124, LE MAR 4*

**FRS 21 - Accounting for the Effects of Changes in Foreign Currency Exchange:** Approved (New Zealand) *IB JAN 73*

## FRSSE

Text (November 1997) *ER JAN 81*

Small, but imperfectly formed - Richard Murphy and Michael Page *AI JAN 64*

Smaller entities' disclosures *IAS JAN 67*

Why the tizzy over the FRSSE? - Isobel Sharp *AI MAR 74*

## FSA

Cancellation rights (OEICs) *UB MAR 84*

Consumer complaints and compensation (consultation papers) *UB MAR 84*

Insider dealing *UB JUN 88*

Lloyd's look to the FSA (formal external accountability) *UB JAN 75*

Lloyd's regulation *UB MAR 84*

New rulebook *UB MAY 76*

Pensions mis-selling (single division formed) *UB FEB 83*

Pensions review (adjusts rates of return) *UB MAR 84*

Plan and fees *UB APR 87*

**FTSE 100:** CAs are back in business (Finance Directors) *N JAN 11*

**Faber, Diana:** See *Law Commission*

**Facilities:** See *ICAEW*

**Fahy, Eoin:** Ireland - the Celtic tiger roars onward *GI JUN 66*

**Fair Value Accounting:** Quiet revolution that's about to get bloody - Sarah Grey *W MAR 6*

## Falkland Islands

Double tax agreement *UB MAR 86*

Revenue's double taxation conventions approved *UB JAN 77*

## Fee Income

Contrasting results (PKF v KPMG) *N FEB 16*

Coopers lags on growth (Big Six worldwide figures) *N JAN 10*

Healthy results and a positive approach in the US (annual survey) *N FEB 10*

KPMG grows in every sector *N MAR 17*

Leading Australian accounting firms and networks *LE JAN 4*

Leading Canadian firms (table) *N MAY 10*

Leading Chinese firms (table) *N JUN 12*

Leading South African accounting firms and networks (table) *N APR 10*

Leading US accounting firms (table) *N FEB 10*

**Fees:** See *Lowballing*

**Ferrier Hodgson:** Buchler Phillips opens Thai office *N FEB 10*

## Fikkers, Regina

Moving the problem (financial instruments) *A APR 67*

What's all the fuss about? (Financial instruments) *A MAR 96*

## Film Industry

Finance and Leasing Association: SORP on leasing (draft statement) *UB FEB 83*

#### Film Industry (continued)

Finance Departments: Fighting for IT (Interactive Information Services survey) *T APR 58*  
Oversight - PW partner wins role on ballot process *N APR 14*  
Tax boost for UK *N MAY 17*  
Tinsel toytown (PW gets mention) *N APR 21*

**FinanceWise:** Cutting the cost of information access *T MAY 48*  
**Financial Accounting Fairness Act 1998:** See *Legislation*

#### Financial Institutions

Banking guidelines - strengthening the system (Malaysia) *IB MAR 82*  
Stabilising a shaky economy (Japan) *IB MAR 82*  
Year 2000 strategies (Hong Kong) *IB APR 83*

#### Financial Instruments

Closer than you think - Paul Pacter *A MAR 66*  
Exchange losses - first decision handed down (Hong Kong) *IB JAN 72*  
FASB defers derivatives (US) *IB FEB 82*  
FASB to issues derivatives rules (US) *IB MAY 75*  
Interim still a niggle (IASC board meeting) *N FEB 9*  
Investment in overseas subsidiary *IAS JAN 66*  
Moving the problem - Regina Fikkers *A APR 67*  
New draft interpretations (SIC) *IB JAN 70*  
New project (AcSB, Canada) *IB APR 81*  
New team (IASC joint working group) *N JAN 8*  
Plenty for the IASC to row about (January board meeting) *N JAN 8*  
SIC achieves consensus *N FEB 8*  
Standard inches closer (IASC board meeting, Kuala Lumpur) *N JUN 9*  
Towards a global standard - Ian Hague *A APR 65*  
UIG - conversions (Australia) *IB MAR 79, IB MAY 70*  
UIG - converting financial instruments (Australia) *IB JUN 81*  
UIG - early termination of gold hedges (Australia) *IB MAR 79, IB MAY 70, IB JUN 81*  
UITF Abstract 19 (US) *ER APR 124*  
US derivatives standard in jeopardy (AICPA) *N FEB 12*  
US pressure warps derivative accounting - Martin Scicluna *LE JAN 4*  
What's all the fuss about? - Ian Wright and Regina Fikkers *A MAR 96*

**Financial Modelling:** Beginner's guide - John Hope *T MAR 52*

#### Financial Reporting

See also *FRAP: FRSSSE*; individual forms and standards  
Accounts win praise *N MAR 13*  
Better odds than the lottery (understanding accounts) - Rhoda Pierce-Brown *A MAR 98*  
Cox first to adopt annual reporting *N JUN 17*  
Mutual funds (CICA research report, Canada) *IB FEB 79*  
Numbers that count (Morgan Stanley guide to comparing accounts) *N JUN 14*  
Straight reporting (annual reports) - Peter Clifton *A FEB 127*  
Stricter regime for returns (Hong Kong) *IB MAY 73*

**Financial Services Authority:** See *FSA*

**Finch, Clare:** Understanding complex groups (ACCA Paper 13) *S MAR 72*

#### Finland

Double taxation - new SI *UB JAN 77*  
HLB International appoints Tietolli Oy as a new member *N JAN 11*

**First American Corporation:** See *BCCI*

#### Fisher, Liz

American dream (Fred Pryor Seminars) *A FEB 54*  
Haves and the have nots (World Watch) *LE FEB 4*  
Kicked into touch (rugby union) *A MAR 37*  
Running from empty (William Record, Braebourne Spring) *A JUN 56*  
Slap happy (cosmetics industry) *A JAN 28*  
We're clean (offshore investment) *A MAY 40*

**Fixed Assets:** See *FRED 15; FRED 17; SSAP 28*

**Fixed Overheads:** Glenn Haldane *S MAY 60*

**Fleming, Colin:** After Kripps and Hercules (auditor liability in Canada) *A FEB 62*

#### Fletcher, Esther

Charming the cobra (Karan Billimoria, Cobra Beer Ltd) *A MAY 42*  
Into BAT for standards (David Alivay, BAT Industries) *IP MAR 32*

#### Football

All change for signing-on fees *RA JAN 69*  
Clubs are over the moon (Premier League) *N MAY 17*  
Foul play (financial controls) - Paul Barnes *A MAY 44, LE JUN 4*  
Fouling up the net (World Cup) *T JUN 64*  
Serious cash (Italian Series A) *N JUN 19*  
Studying the results (ENIC) *RA JUN 80*

**Foreign Companies:** See *CFCs*

**Foreign Credit:** See *Loans*

**Foreign Currencies/Exchange:** See *AASB 1012; ED 86; ED 109; EMU; Financial Instruments; FRS 21; IAS 21; individual currencies; SSAP 20; UITF Abstract 19*

**Foreign Investment Funds:** See *Investment*

**Forensic Accounting:** AA and PW investigation of BankAmerica *N JUN 12*

**Forth Ports:** Property review prompts new approach *RA JUN 79*

**Fortune Magazine:** Who needs mergers? *N FEB 21*

**Forward With Faxback:** George Cole *T APR 46, LE JUN 4*

**Foul Play:** Financial controls in football - Paul Barnes *A MAY 44, LE JUN 4*

**Foulds, Michael:** Life at the top (takes over ACCA presidency) *N JUN 17*

#### France

Accounting Bill *IB JUN 83*  
CNC euro pronouncements *IB APR 82*  
COB on year 2000 issues *IB JUN 83*  
Documents for shareholders (CNCC guidance) *IB MAY 71*  
DTT bids to become largest (merger with Calan Ramolino) *N FEB 14*  
IASs win preference over US GAAP *N FEB 13*  
Joining the Legion (Jacques Potdevin, JPA International Network) *N FEB 19*  
PW acquires majority stake in Business & Decision *N JAN 11*  
PW buys majority stake in Business Decision *N FEB 10*  
Reform law passed *IB MAR 80*  
Rehearses for a role on the world stage (George Barthès de Ruyter) *N JAN 18*

#### France (continued)

Reporting in euros (COB recommendation) *IB MAR 80*  
Towards rules of quality (GAAP) - Marie-Christine Batt *A JAN 56*  
Year end headache *IB JAN 71*

#### Fraud

Accountant convicted over BCCI (Abdul Hameed Chiragh) *N JAN 10*  
Bank rocked (US) *N JUN 26*  
Banks too laid back says Simon Bevan (AA) *N JAN 14*  
Bribe wars - John Bray *A MAR 30*  
Cantrade pair found guilty (Jersey) *N MAY 12*  
Chasing shadows - Stuart Burns *T FEB 48*  
Claims 5% of EU funds (Court of Auditors annual report) *N JAN 15*  
Ex D&T US partner guilty (Samuel White) *N JAN 11*  
FDs too complacent about risk (Neville Russell survey) *N MAY 16*  
Firebombs and pyramid scams (D&T to sort out Albanian mess) *N APR 14*  
Greater scepticism could finger fraud (APB) *N MAY 14*  
Hector's nous (IR investigation regime) - Stuart Burns *A APR 42*  
Helpline *UB FEB 83*  
Innocent broker must pay (transfer of shares) *UB JUN 89*  
Jail for tax accountant (Alan Lewis) *N JAN 14*  
Keep it snappy (trials) - Stuart Burns *A MAY 36*  
Major rationalisation of corruption law (Law Commission report) *UB MAY 76*  
Present danger (bribes) - Stuart Burns *A JUN 54*  
Remember The Titanic - Stuart Burns *A JAN 32*  
Retired partner sent down (Alfred Williams, ex-Touche Ross) *N JUN 18*  
Review of the law (Law Commission) *UB JUN 88*  
Social security hotline *IB MAR 85*  
Sticks and stones - Stuart Burns *A MAR 40*  
Treaty to ban corporate corruption *IB JAN 15*  
Trial by jury may be abolished *N MAR 13*

**Fred Pryor Seminars:** American dream - Liz Fisher *A FEB 54*

**Friendly Societies:** See *Insurance*

**From Kafka to Cybercorp:** Dr James Martin - Tim Green *IP FEB 34*

**Fudicia:** Low profits from Chinese ventures *N MAR 17*

**Fuel:** See *Environment; Oil*

**Full Of Eastern Promise:** Careers in the Middle East - Chris Miller *A JAN 38*

#### Futures

Finance Bill proposals *UB APR 89*  
Simex frees commission rates *IB MAR 83*

## G

#### G4+1

Gets a rival (E5+2) *N JAN 8*  
Like it or not, discuss it (performance statements) *N JAN 8*  
Performance project moves on *N FEB 19*  
Reporting financial performance (discussion paper) *IB FEB 78*  
Wants more influence (performance statements and leasing) *N APR 9*  
Way forward for performance reporting - L Todd Johnson *AI FEB 71*

#### GAAP

Bridging the GAAP - Lucy Crofts *A APR 126, A MAY 58*  
Denmark plans new law (IASs) *N FEB 13*  
Detail debate in full swing (GAAP vs IASs - FEI conference) *N JAN 17*  
Development stage enterprises (CICA) *IB FEB 79*  
IASs win preference in France *N FEB 13*  
Small enterprises (CICA task force, Canada) *IB FEB 79*  
Towards rules of quality (France) - Marie-Christine Batt *A JAN 56*

**GAAR:** See *Taxation*

**GPB:** Market-driven auditor? *N JAN 14*

**G R (Holdings):** Spotlight falls on foreign subsidiary *RA JAN 68*

**Gabriel, Peter:** Angel of retribution (sues Baker Tilly) *N MAY 19*

**Gallagher:** Recent results *RA JUN 80*

**Galliford:** Insight into BES movement *RA FEB 76*

**Gartland Whalley and Barker:** Pro forma data show investment return *RA APR 78*

**Gas:** See *Oil*

**Gatward, Murdoch:** What it is and how to do it (social accounts) *A JAN 110*

**Gecker, Jocelyn:** Rising from the ashes (investing in Malaysia) *A MAY 22*

**Gee Publishing:** Auditing and accounting standards (CD-ROM) *T MAR 58*

**Geek's Guide:** Computer jargon - Lesley Meall *T JAN 44*

**Gender:** Dog and bone (Cooperative Bank survey of gender negotiation tactics) *N JAN 19*

**General Practitioner Board:** See *GPB*

**Geothermal Power:** See *Environment*

#### Germany

Gets standard-setter (response to IASC call) *N FEB 19*  
History of the German public accounting profession *B JUN 68*  
IASC translations (trying to stamp out unofficial versions) *N APR 14*  
KWG banking law amended *IB APR 82*  
Law on control and transparency *IB MAY 71*  
Left turn at Brandenburg (investment) - Adrian Turner *A JAN 28*  
Nazi gold shame (Deutsche Bank) *N JUN 26*  
New law (KapAEG) *IB JUN 83*  
No par value shares *IB JAN 72*

**Gerrard Report:** Pat on the back (number of responses) *N JAN 19*

**Ghazaleh, Talal Abu:** World's most unloved accountant? - Sarah Grey *N MAY 18*

**Gilmour, Kenneth:** Credibility test (IAPC framework) *A FEB 126*

**Give Your Bones A Break:** Osteoporosis - Trisha Greenhalgh *A APR 54*

**Global Investor:** See *Investment*

**Global Revolution:** Government accounting - Simon Bradbury *LE FEB 4*

#### Going Concerns

See also *Insolvency*  
Statement expanded (Costain) *RA FEB 75*

#### Gold

Nazi shame (Deutsche Bank/Swiss National Bank) *N JUN 26*  
UIG - early termination of hedges *IB MAR 79, IB MAY 70, IB JUN 81*

**Goldie, Peter:** JDS expels former directors from ICAEW *N APR 13*  
**Golf:** SpC decision - golf course *UB JUN 91*  
**Goodwill:** See *Assets*; *FRED 12*; *FRED 15*; *FRS 10*; *SSAP 22*

#### Government Accounting

Global revolution - Simon Bradbury *LE FEB 4*  
Row hits Canada *N MAY 10*

**Graham, John:** Gullible's travels (tax tale) *N JAN 19*  
**Grant Thornton:** SME confidence grows (survey) *N MAY 12*  
**Grant, Jon:** Principled approach to providing assurance (internal controls) *AI APR 74*

#### Grants

See also *IAS 20*  
SIC achieves consensus *N FEB 8*

**Great China Headhunt:** Richard Tomlinson *A FEB 32*  
**Greece:** Bearing gifts - Adrian Murdoch *LE JAN 4*  
**Green Budget:** See *Budgets*  
**Green, Tim:** From Kalka to Cybercorp (Dr James Martin) *IP FEB 34*  
**Greenalle:** *FRED 13* prompts disclosures *RA MAR 78*

#### Greenhalgh, Trisha

Are you sitting comfortably? (piles) *A MAR 51*  
Bless your beautiful hide (skin cancer) *A JUN 62*  
Give your bones a break (osteoporosis) *A APR 54*  
Rash of pain (shingles) *A JAN 40*  
Skin deep (psoriasis) *A FEB 55*  
X file (Syndrome X) *A MAY 46*

#### Grey, Sarah

Big talk (round table on IASs, IASC board meeting) *A FEB 24*  
Conspiracy, incarceration and compassion (Sally Croft) *N JUN 24*  
Is it worth killing yourself over? (IASC core standards) *W FEB 6*  
Pain and the glory (Tom Jones, Citibank) *IP JAN 24, LE MAR 4*  
Quiet revolution that's about to get bloody (German standards board) *W MAR 6*  
Sparring with a world heavyweight (Jim Leisenring, FASB) *N APR 20*  
Two squares right and one square forward (international) *W JUN 6*  
World's most unloved accountant? (Talal Abu Ghazaleh) *N MAY 18*

#### Grice, Kevin

Japan faces bleaker economic outlook *GI FEB 58*  
Korea - slowly turning the corner *GI MAY 52*  
Griffin, Tom: Irish president woos members across the water *N FEB 20*  
Guardian Royal Exchange: Cut the profits, FRFP says *N APR 18*  
Guernsey: We're clean (offshore investment) - Liz Fisher *A MAY 40*  
Guide To Strategy: FD's guide - Brian McEvoy *A JUN 44*  
Guinness: Auditors given clean bill of health (Price Waterhouse) *N JAN 12*

## H

#### HKSA

Joint ventures standard *IB JAN 72*  
New leader - Aloysius Tse (KPMG) *N FEB 20*  
Simpler reporting (listing rules amendment) *IB MAR 81*  
Will probe PW (Peregrine) *N APR 14*

#### HLB International

Appoints Tietotili Oy as a new member (Finland) *N JAN 11*  
Drive to double North American membership *N JUN 12*

#### HM Customs & Excise: See VAT

**HRB Business Services:** Takes over Donnelly Mainers Jordan Kline (US) *N JUN 12*  
**Hecker Young:** Settles negligence claim *N APR 13*  
**Hague, Ian:** Towards a global standard (financial instruments) *A APR 65*  
**Haines Watts:** Vacancy filled (selected by BKR International) *N MAY 19*  
**Haldane, Glenn:** Fixed overheads *S MAY 60*  
**Hampel Committee:** See *Corporate Governance*  
**Hanover International:** Recent results *RA JUN 80*  
**Harassment:** See *Discrimination and Harassment*

#### Hardware

Computer systems - the hidden costs - Terry Corbitt *T FEB 44*  
Cutting the cost of colour printing (QMS iMagicolour 2 Desk Laser) *T APR 58*  
Hugemarket.com (China) *N APR 21*  
Modern living - Tony Reardon *T MAR 44*  
Printing at a price (office printers) - Tony Reardon *T APR 56*  
PW's £60m contract (LIFFE appoints to upgrade IT systems) *N MAR 8*  
Top ten tips for laptop toilers (computer care) *T FEB 56*

#### Harrow Business School: Ethics SOS *N JUN 26*

Has IASC Lost The Plot?: Developing countries - David Chitty *C MAY 56*  
Haves And The Have Nots: World Watch - Liz Fisher *LE FEB 4*

#### Health

1998 national budget (South Africa) *IB MAY 75*  
Aids for the handicapped and sick *UB FEB 86*  
Are you sitting comfortably? (Piles) - Trisha Greenhalgh *A MAR 51*  
Bless your beautiful hide (skin cancer) - Trisha Greenhalgh *A JUN 62*  
Give your bones a break (osteoporosis) - Trisha Greenhalgh *A APR 54*  
New SSP/SMP rates *UB MAY 77*  
Rash of pain (shingles) - Trisha Greenhalgh *A JAN 40*  
Skin deep (psoriasis) - Trisha Greenhalgh *A FEB 55*  
X file (Syndrome X) - Trisha Greenhalgh *A MAY 46*

#### Hector's Nous: IR investigation regime - Stuart Burns *A APR 42*

#### Hedging: See Financial Instruments

**Here Today, Wrong Tomorrow:** Management theory - Daniel Butler *A JUN 40*  
**Hewson, Edmund:** Answer to technology *S FEB 65*  
**Hiring:** Goods on hire - place of supply *UB JUN 91*  
**Hodder Headline:** Accounts win praise *N MAR 13*  
**Hodgkinson, Robert:** Way to give investors exactly what they need *AI FEB 73*

**Holgate, Peter:** Financial reporting today *B APR 64*  
**Home Office:** Fraud trial by jury may be abolished *N MAR 13*

#### Hong Kong

Budget introduces advance rulings *IB MAY 72*  
Budget surplus *N MAR 17*  
C&L appointed provisional liquidator to CA Pacific Securities *N FEB 10*  
Companies ordinance review *IB FEB 80*  
Double taxation agreement (China) *IB APR 82*  
Exchange losses - first decision handed down *IB JAN 72*  
First SAR budget *IB APR 83*  
HKSA to probe PW (Peregrine) *N APR 14*  
Joint ventures standard *IB JAN 72*  
Liquidations follow Asian crisis (PW appointed to Peregrine) *N FEB 10*  
New standard (SSAP 5) *IB JUN 83*  
Practice note on brokers *IB MAR 81*  
Simpler reporting (HKSA amends listing rules) *IB MAR 81*  
Society's new leader (Aloysius Tse, KPMG) *N FEB 20*  
Source of profits *IB FEB 80, IB JUN 83*  
Stricter regime for returns *IB MAY 73*  
Year 2000 strategies (Hong Kong) *IB APR 83*

**Hope, John:** Financial modelling - a beginner's guide *T MAR 52*  
**Horses:** SpC decision - grazing *UB JUN 91*

#### Hottlines

Fraud helpline *UB FEB 83*  
Social security fraud *IB MAR 85*  
Unfit director hotline (DTI) *UB FEB 84, CO MAR 85*

#### House of Lords

Case of subrogation *UB JUN 69*  
Data Protection Bill introduced *UB MAR 84*  
Interest-free credit (Primbak referred to ECJ) *UB MAR 87*  
SA gets a mixed reception *N MAR 16*  
Setback for liability (Bolitho case) *N MAR 13*

**How Life Has Changed:** Accounting - Kit Platt *A JUN 106*  
**How Not To Be A Serial Failure:** Examinations - Katharine Bagshaw *S JUN 74*  
**Huband, Mark:** Oasis for investors (Egypt) *A MAR 26*  
**Hungary:** New audit chief (Arpad Kovacs appointed by State Audit Office) *N FEB 14*  
**Hyperion:** Support for the strategists - Alison Classe *T JUN 53*

#### IAFAD: See IFAC

**IAIS:** Watching the conglomerates (Joint Forum) *N MAR 17*  
**IAPC:** See IFAC

#### IAS 1 - Presentation of Financial Statements

Accounting principles - is judgement dead? - Gerry Acher *AI MAY 65*  
Harmonising AASB 1034 *IB APR 81*

#### IAS 1 (Revised) - Presentation of Financial Statements

New rules for interims - Paul Pacter *A MAR 68*  
Treasury shares (recording of) *IAS JAN 66*

#### IAS 7 - Cash Flow Statements: Disclosures about acquisitions *IAS MAY 66*

**IAS 8 - Net Profit or Loss for the Period, Fundamental Errors and Changes in Accounting Policies:** Hedging *IAS JAN 66*  
**IAS 9 (Revised) - Research and Development Costs:** MIA adoptions *IB APR 83*  
**IAS 10 - Contingencies and Events Occurring After the Balance Sheet Date:** It's unusual - but you can cope (auditing) - Katharine Bagshaw *S APR 130*  
**IAS 11 - Construction Contracts:** (French GAAP) *A JAN 56*  
**IAS 11 (Revised) - Construction Contracts:** Approved accounting standards (MIA adoptions) *IB APR 83*

#### IAS 12 (Revised) - Income Taxes

Distributable profits (rules on deferred tax) *AS FEB 74*  
Hedging *IAS JAN 66*  
It's unusual - but you can cope (auditing) - Katharine Bagshaw *S APR 130*  
Towards rules of quality (French GAAP) - Marie-Christine Batt *A JAN 56*

#### IAS 16 - Property, Plant and Equipment: French GAAP *A JAN 56*

**IAS 17 - Accounting for Leases:** French GAAP *A JAN 56*

#### IAS 17 (Revised) - Leases

It's unusual - but you can cope (auditing) - Katharine Bagshaw *S APR 130*  
Limited revision to lease accounting - Azizah Jaafar and Liesel Knorr *A FEB 68*  
Revised IAS for leases *IB FEB 78*  
Text *I MAR 91*

#### IAS 18 - Revenue: Towards rules of quality (French GAAP) - Marie-Christine Batt *A JAN 56*

**IAS 18 (Revised) - Revenue:** Approved accounting standards (MIA adoptions) *IB APR 83*

#### IAS 19 - Employee Benefits

New standards published *IB APR 81*  
Termination indemnity *IAS MAR 75*

#### IAS 19 (Revised) - Employee Benefits

Counting the cost of pensions - Peter Clark *A MAR 70*  
New standard *IB FEB 78*  
Retirement and similar benefits *A MAR 71*  
Text *I APR 94*  
Unhappy compromise *N FEB 9*

#### IAS 20 - Accounting for Government Grants and Disclosure of Government Contracts:

Towards rules of quality (French GAAP) - Marie-Christine Batt *A JAN 56*

**IAS 20 (Revised) - Accounting for Government Contracts:** Approved accounting standards (MIA adoptions) *IB APR 84*

#### IAS 21 - Effects of Changes in Foreign Exchange Rates

Currency devaluation *IAS MAR 75*

#### IAS 21 (continued)

Hedging *IAS JAN 66*  
Preferred shares (*IAS 32*) *IAS MAR 75*  
Three IASC interpretations *IB JUN 81*  
Towards rules of quality (French GAAP) - Marie-Christine Batt *A JAN 56*

**IAS 21 (Revised) - Effects of Changes in Foreign Exchange Rates:** Approved accounting standards (MIA adoptions) *IB APR 84*

#### IAS 22 - Business Combinations

Disclosures about acquisitions *IAS MAY 66*  
Goodwill on acquisition of associate *IAS MAY 66*  
It's unusual - but you can cope (auditing) - Katharine Bagshaw *S APR 130*

**IAS 23 - Borrowing Costs:** Twists in the tale - David Cairns *AI JAN 65*

**IAS 23 (Revised) - Borrowing Costs:** MIA adoptions *IB APR 84*

#### IAS 24 - Related Party Disclosures

Disclosure and consolidated financial statements *IAS JAN 66*  
It's unusual - but you can cope (auditing) - Katharine Bagshaw *S APR 130*  
Related party transactions *IAS MAY 66*

#### IAS 27 - Consolidated Financial Statements and Accounting for Investments in Subsidiaries

Disclosures about acquisitions *IAS MAY 66*  
Intermediate parent company *IAS MAY 66*  
Reporting periods *IAS MAR 75*  
Towards rules of quality (French GAAP) - Marie-Christine Batt *A JAN 56*

#### IAS 28 - Accounting for Investments in Associates

Goodwill on acquisition of associate *IAS MAY 66*  
Reporting periods *IAS MAR 75*

**IAS 31 - Financial Reporting of Interests in Joint Ventures:** Joint ventures standard (Hong Kong) *IB JAN 72*

#### IAS 32 - Financial Instruments - Presentation and Disclosure

Approved accounting standards (MIA adoptions) *IB APR 84*  
Preferred shares *IAS MAR 75*

#### IAS 34 - Interim Financial Reporting

*IAS 19* is an "unhappy compromise" *N FEB 9*  
New rules for interims - Paul Pacter *A MAR 68*  
New standard *IB FEB 78, IB APR 81*  
Text *I MAY 82*

#### IAS 35 - Discontinuing Operations

IASC approves two standards (Kuala Lumpur) *IB JUN 81*  
IASC workload proves too much for the board (Kuala Lumpur) *N JUN 8*

#### IAS 36 - Impairment of Assets

IASC approves two standards (Kuala Lumpur) *IB JUN 81*  
IASC workload proves too much for the board (Kuala Lumpur) *N JUN 8*

#### IASC

See individual IASs; IASs (General); SIC  
Back chat - round table on IASs (Kuala Lumpur) - Ingrid Tighe *A JUN 20*  
Big talk (round table on IASs, board meeting) - Sarah Grey *A FEB 24*  
Board's belly laugh (ICAEW host London dinner) *N FEB 8*  
Board's strategy crisis *N FEB 8*  
Bouncing Bryan (ICAEW conference) *N APR 17*  
Brussels muscles in on international standards (ICAEW conference) *N APR 16*  
Challenge put by Swinson (ICAEW conference) *N APR 16*  
Closer than you think (financial instruments) - Paul Pacter *A MAR 66*  
"Critical point in history" (Ed Jenkins comments) *N MAY 7*  
Due process slammed (EC criticism) *N MAY 9*  
EDs are on track (board meeting) *N FEB 8*  
FEE wants greener standards *IB APR 81*  
Financial instruments standard inches closer (board meeting, Kuala Lumpur) *N JUN 9*  
Financial instruments team (joint working group) *N JAN 8*  
France rehearses for a role on the world stage (George Barthès de Ruyter) *N JAN 18*  
G4+1 gets a rival (E5+2) *N JAN 8*  
Germany gets standard-setter (response to call) *N FEB 19*  
Has IASC lost the plot? (developing countries) - David Chitty *C MAY 56*  
Implications for multinationals (conference) *I JAN 109*  
Interim on financial instruments still a niggle (board meeting) *N FEB 9*  
International standards update *I JAN 79, I MAR 88, I MAY 80*  
Is it worth killing yourself over? (core standards) - Sarah Grey *W FEB 6*  
Meeting hit by delays to standards (Kuala Lumpur) *N MAY 9*  
Moving the problem (financial instruments) - Regina Fikkers *A APR 67*  
"No solution" on implementation (Liesel Knorr warning, ICAEW conference) *N APR 17*  
No US yes-vote to IASs (SEC at ICAEW conference) *N APR 17*  
O ye of little faith! (World Watch) - Sarah Grey *LE FEB 4*  
Plenty to row about (January board meeting) *N JAN 8*  
Profitable year *N JUN 9*  
Progress on IOSCO's core standards (table) *N MAR 18*  
Sad loss (Eliichi Shiratori) *N MAR 23*  
Saddamised (plans for Tel Aviv board meeting scuppered) *N MAR 23, LE APR 4*  
Targets developing countries *N JUN 9*  
They call this hard work? (board meeting, Kuala Lumpur) *N JUN 8*  
Translations (trying to stamp out unofficial versions) *N APR 14*  
Tweedie teases US (tax accounting blamed on FASB Christmas party) *N APR 21*  
US gives IASC top billing at last (FEI conference) *N JAN 17*  
US pressure warps derivative accounting - Martin Scicluna *LE JAN 4*  
Workload proves too much for the board (Kuala Lumpur) *N JUN 8*

#### IASs (General)

See also IASC; individual IASs; ISAR  
Accounting reforms continue (Russia) *IB MAY 74*  
Approved accounting standards (MASB) *IB FEB 81*  
Bound volume *IB JUN 81*  
Bridging the GAAP - Lucy Crofts *A APR 128, A MAY 58*  
Conferences and seminars *I APR 127*  
Dedicated to IASs - KPMG sets up specialist unit *N FEB 21*  
Denmark plans new law (GAAP) *N FEB 13*  
Detail debate in full swing (GAAP vs IASs - FEI conference) *N JAN 17*

#### IASs (General) (continued)

EC will be flexible (Fourth Directive, ICAEW conference) *N APR 17*  
European accounting harmonisation (EC views) - Marie-Christine Batt *A APR 70*  
Harmonisation with IASs (South Africa) *IB APR 85*  
*IAS 98* - interpretation and application of IASs - Epstein and Mirza *B JUN 68*  
International accounting seminars (IBC) *A MAR 73*  
Reform law passed (France) *IB MAR 80*  
Russian reforms (accounting practices on track) *N APR 21*  
SIC achieves consensus on four issues *N FEB 8*  
Side by side - Brazil embraces IASs - Hugh Medley, Paul Sutcliffe and Vinicio Presti *A JUN 70*  
Step towards international audit (Russia) *IB MAY 74*  
Two squares right and one square forward - Sarah Grey *W JUN 6*  
US gives IASC top billing at last (FEI conference) *N JAN 17*  
Win preference over US GAAP in France *N FEB 13*

#### IBCF

EMU education update *T MAY 48*  
International accounting seminars *A MAR 73*

**IBF:** SORP on advances (revised statement) *UB FEB 83*

**ICAA:** Australian merger talks (ASCPA) *N MAY 12*

#### ICAEW

See also FRC  
Ban on Council members with "form" *N JAN 12*  
Board's belly laugh (IASC London dinner) *N FEB 8*  
Bouncing Bryan (conference) *N APR 17*  
Brussels encounter (Chris Lainé discusses EMU) *N APR 18*  
Brussels muscles in on international standards (conference) *N APR 16*  
"Cash basis" mourned (representations to Revenue) *N FEB 17*  
Challenge put to IASC (Swinson warning at conference) *N APR 16*  
Charter and bye-laws *I JAN 109*  
Collier gets top job *N JUN 16*  
Corporation tax proposals (Tax Faculty reaction) *UB MAY 78*  
Council chair to be elected *N MAY 16*  
Disciplinary shake-up (post Tim Smith) *N MAR 12*  
EC will be flexible (Fourth Directive, conference) *N APR 17*  
FEE's SME group should go *N JAN 9*  
Helping members in business - Chris Lainé *I JAN 80*  
Inland Revenue responses (summer 1997 Finance Bill) *UB JAN 77*  
JDS expels former directors (Stoney/Goldie) *N APR 13*  
Modernising company law and governance - Chris Lainé *I APR 93*  
Modernising the profession's regulation - Chris Lainé *I MAR 90*  
"No solution" on implementation (Liesel Knorr warning, conference) *N APR 17*  
Notable quotes (conference) *N APR 16*  
No US yes-vote to IASs (SEC at conference) *N APR 17*  
Open persuader (Chris Swinson) - Roger Cowe *A JUN 95*  
Our foundation for the future - Chris Lainé *I MAY 81*  
Pat on the back (responses to Gerrard Report) *N JAN 19*  
Pension transfers and opt-outs (revised guidance) *UB MAY 76*  
Plans to overhaul training *N APR 18*  
Putting new structures in place - Chris Lainé *I FEB 88*  
Ridiculously low fines *LE MAR 4*  
Ring the changes (review of disciplinary procedures) *N APR 21*  
Shamed MP let off with £1,000 fine (Tim Smith) *N FEB 17*  
Steady progress on ideas for change - Chris Lainé *I JUN 92*  
Tax Faculty responds to Budget *UB MAY 78*  
Understood to have asked DTI to nominate person to sit on Big Six committee *N MAR 12*  
Ward walk-over (PW's Graham Ward to be next vice president) *N FEB 18*  
Whistleblowing to auditors (discussion paper) *UB APR 87*  
Year 2000 (Audit Faculty advice) *UB APR 87*

#### ICAI (Ireland)

Foreign firms study published *IB MAY 73*  
President woos members across the water (Tom Griffin) *N FEB 20*  
What a misconduct probe can cost (Blayney Inquiry) *N JUN 14*

**ICAI (India):** Education and training review *IB FEB 81*

#### ICAS

In the footsteps of Peter the Great (agreement with Russia) *N MAR 9*  
Misconduct charges follow assault conviction (Thomas Dyer) *N FEB 17*  
Neeps, tatties and pommes frites (President's inaugural speech) *N MAY 17*  
Technicians get a reprieve *N MAR 16*

**IEKA:** New institute kicks off in Albania *N JAN 15*

#### IFAC

Advice on Y2K (ED) *IB APR 81*  
Audit of small enterprises (ED) *IB MAY 70*  
Audit sampling *ISA IB MAR 79*  
Call for liability cap *N MAY 9*  
Concern over developing countries (IAFAD plans pie in the sky) *N MAY 8*  
Credibility test (IAPC framework) - Kenneth Gilmour *A FEB 126*  
Environmental accounting (IFAC study) *IB APR 81*  
Environmental audit (IAPS) *IB MAY 70*  
Good exams practice (paper) *IB APR 81*  
IT guidance *IB MAY 70*  
Management accounting revised (IMAP) *IB APR 81*  
More than just talk? (World Bank get-together) *N FEB 12*  
New ethical guidance (confidentiality and lowballing) *IB FEB 78*  
New public sector guideline *N APR 14*  
Open government - Simon Bradbury *A MAY 89*

**IIPA:** Forced to surrender syllabus *N APR 14*

**ILOR:** See Taxation

**IMAPs:** See IFAC

**IMF:** Tax overhaul for the Philippines *N FEB 19*

**IMRO:** Two-stage admissions process (review) *UB JAN 75*

#### IoD

Chartered title (faces strong opposition) *N MAR 16*  
Company directors "at risk" *N MAY 14*  
Finance directors - bad for British business (survey) *T MAR 58*



## **IOSCO**

IASC "at a critical point in its history" (Ed Jenkins comments) *N MAY 7*  
IASC's progress on core standards (table) *N MAR 18*  
No US yes-vote to IASs (SEC at ICAEW conference) *N APR 17*  
Watching the conglomerates (Joint Forum on Financial Conglomerates) *N MAR 17*

**IQ Corporation:** Support for the strategists (enterprise information systems) - Alison Classe *T JUN 53*

## **IQAB**

ACCA thinks positive on reciprocity *N JUN 14*  
ACCA to meet US in reciprocity showdown *N APR 7*  
US says no to ACCA in reciprocity battle *N MAR 14*

**IRAP:** See *Taxation*

**IRS:** See *US*

**ISAs 402, 501, 510, 540, 580, 710:** *S APR 130*

## **ISAR**

Concern over developing countries (IAFAD plans pie in the sky) *N MAY 8*  
Draft curriculum *N MAR 8*  
Green issues top the agenda *N MAR 8*

**ISAs:** See *individual ISAs; Investment*

## **ISB**

AICPA "too aggressive" *N FEB 12*  
Nasba wants its say *N MAY 8*  
SEC's doubts about self-regulation (auditing profession) *N MAR 9*

**IVEE:** Support for the strategists (enterprise information systems) - Alison Classe *T JUN 53*

**Ice-Cream Market:** Bar wars - Mark Dixon *A JUN 32*

**I'm In Haven:** Offshore investment - Ana Wisdell *A MAY 38*

**Imports and Exports:** See *Trade; VAT*

**Independence Standards Board:** See *ISB*

## **India**

Accounting for the amnesty (VDIS) *IB MAR 81*  
Agreement with the US SEC *IB MAY 73*  
Clean living (government overwhelmed by tax amnesty) *N FEB 21*  
Disclosures by corporates *IB JUN 84*  
Education and training review (ICAI) *IB FEB 81*  
EMU's impact study *IB JUN 84*  
Foreign exchange remittances (RBI relaxations) *IB MAY 73*  
Foreign firms study published (ICAI) *IB MAY 73*  
Foreign investments *IB APR 83*  
Income disclosure amnesty *IB MAR 81*  
Stricter regime for financial companies (RBI directions) *IB FEB 80*

**Individual Savings Accounts:** See *Investment*

**Industrial Buildings:** See *Property*

**Infinium Financial Management:** 21st century software - Lesley Meall *T JUN 48*

**Information Engineering LLP:** See *Insurance Software Co*

**Infosecurity 98:** Accountants to blame for data theft *T JUN 64*

**Inland Revenue:** See *Taxation*

**Insider Dealing:** FSA power *UB JUN 88*

## **Insolvency**

Administration order opposed by creditors *UB MAY 77*  
Bankruptcy overhaul (Japan) *IB JUN 84*  
Boateng blues (BDO Stoy Hayward secures rescue package) *N MAY 19*  
Case of subrogation *UB JUN 89*  
Claims against insolvent companies (Law Commission consultation) *IB MAR 85*  
Consultations (issues of relevance to accountants) *UB FEB 84*  
Court access to work papers (Federal Court of Appeal ruling) *IB FEB 79*  
Disqualification of directors - collateral companies *UB MAR 85*  
Goodwill at the Dog & Duck (transfer of going concern) *UB MAY 79*  
League - Experian survey *N JUN 26*  
Leonard Curtis - northern merger with BDO Stoy Hayward *N APR 18*  
Liquidations follow Asian crisis *N FEB 10*  
Members can liquidate company despite voluntary arrangements *UB MAY 77*  
No set-off for tripartite deal *UB FEB 84*  
No shame (US bankruptcy rise) *N MAR 23*  
OTC investment transactions *UB MAY 77*  
Phoenix directors and NI *UB MAR 85*  
Proposals for legislation (Insolvency Bill) *UB APR 87*  
Regulation (independent review board) *N JUN 18*  
Unit director hotline (DTI) *UB FEB 84, CO MAR 85*  
VAT and the Budget *UB MAY 78*

**Institut des Hautes Etudes Commerciales:** Ethics SOS *N JUN 26*

**Institute of Authorised Chartered Accountants:** See *IEKA*

**Institute of Chartered Accountants in Australia:** See *ICAA*

**Institute of Chartered Accountants in England and Wales:** See *ICAEW*

**Institute of Chartered Accountants in Ireland:** See *ICAI*

**Institute of Chartered Accountants in Scotland:** See *ICAS*

**Institute of Chartered Accountants of India:** See *ICAI*

**Institute of Directors:** See *IoD*

## **Insurance**

See also *Lloyd's*

1998 national budget (South Africa) *IB MAY 75*  
Accounting as an insurance group (Ockham) *RA MAY 68*  
ASC relief for companies (Australia) *IB MAR 79*  
Assurance company - profits under income minus expenses basis *UB MAY 78*  
Auditor certificates (Malaysia) *IB MAY 73*  
Business SORP (ABI draft statement) *UB MAR 84*  
Captive insurance subsidiary *AS APR 76*  
Computer systems - the hidden costs - Terry Corbitt *T FEB 44*  
Friendly societies (FA 1997 changes) *UB MAR 86*  
Investment gains (BAT Industries) *RA MAY 69*  
New rules for companies (Italy) *IB MAY 73*  
New SI *UB JAN 76, UB FEB 84*  
New SOP (US) *IB APR 85*  
Non-life companies *UB JUN 90*

## **Insurance (continued)**

Personal portfolio bonds (transfer of assets abroad) *UB MAR 86*  
Pessimist's charter (disaster planning) - Joanne Offer *A APR 50*  
Premium tax *UB MAY 79*  
Provisional repayments on life assurance pension business *UB MAR 86*  
UIG - insurance activities (Australia) *IB MAR 79*  
Unsatisfactory affair of insurance accounting (equalisation reserves) - Roger Whewell *AI FEB 72*  
Up in flames (disaster recovery) - Lesley Bolton *A APR 51*  
Using the work of actuaries (APB guidance) *UB MAR 84*

**Insurance Software Co:** PW alliance forms Information Engineering LLP *N FEB 10*

**Intangible Assets:** See *Assets; E 60; FRED 12; FRED 15; FRS 10*

**Interactive Information Services:** Fighting for IT (survey) *T APR 58*

## **Interest**

1998 national budget (South Africa) *IB MAY 75*  
Official rate (employee loans) *UB JUN 90*  
Relief on deposit account *UB JUN 90*  
SpC decision - interest received (suspense account) *UB JAN 77*  
Intergovernmental Working Group of Experts on International Standards for Accounting and Reporting: See *ISAR*

**Interim Reporting:** See *E 57; IAS 34*

**International Accounting Solutions:** See *Accounting Solutions*

**International Advisory Forum on Accountancy Development:** See *IFAC*

**International Association of Insurance Supervisors:** See *IAIS*

**International Centre for Accounting Reform:** Russian reforms *N APR 21*

**International Chamber of Commerce:** AW battle could take years *N MAY 8*

**International Federation of Accountants:** See *IFAC*

**International Monetary Fund:** See *IMF*

**International Organisation of Securities Commissions:** See *IOSCO*

## **International Profile**

China's metal fatigue (Wuhan Iron and Steel) - Richard Tomlinson *IP APR 30*  
From Kafka to Cybercorp (Dr James Martin) - Tim Green *IP FEB 34*  
Into BAT for standards (David Allvey, BAT Industries) - Esther Fletcher *IP MAR 32*  
Oiling the wheels of power (Yüksel) - Julia Irvine *IP MAY 31*  
Keeping it in the family (Tunku Ya'acob, Malaysia Assurance Alliance) - Ingrid Tighe *IP JUN 36*  
Pain and the glory (Tom Jones, Citibank) - Sarah Grey *IP JAN 24, LE MAR 4*

**International Qualifications Appraisal Board:** See *IQAB*

**International Transport Services:** See *Transport*

## **Internet**

Cutting the cost of information access *T MAY 48*  
Developments - charities and ECJ judgements *UB JAN 75*  
Domain names (Trade Mark Registry guidance) *UB APR 87*  
E-mail - it's not all good news (Sophos survey on viruses) *T JAN 52*  
Every cloud (KPMG to work on website) *N APR 21*  
Firms in rush to recruit graduates (KPMG/D&T) *N MAY 17*  
Fouling up the net (World Cup) *T JUN 64*  
Get out of e-mail jail (Mailmax package) *T APR 58*  
Interactive training tool (BT/Key 2 Learning CD-Rom) *T FEB 56*  
Modem living - Tony Reardon *T MAR 44*  
Moves to secure trade *UB JUN 88*  
Names returned *UB MAR 85*  
Net gains for business (Intranet Expo 98) *T APR 58*  
Push technology *T JAN 50*  
Question of trust (security) - Jim Sylph *T MAR 42*  
Search engines *T JAN 51*  
SEC gets technical (Form 10-K must be filed on the net) *N FEB 21*  
Service providers *T JAN 51*  
Site for small eyes - Thomas McDermott *T FEB 50*  
Specialist web sites *T JAN 48*  
Superhighway robbery - Marcus Cowley *T APR 40*  
Surfing for beginners (access) - Lesley Meall and Tony Reardon *T JAN 47*  
Trust in the Web (credit card shopping) *N JAN 19*

**Into BAT For Standards:** David Allvey, BAT Industries - Esther Fletcher *IP MAR 32*

**Inventories:** See *AASB 1019; AC 100*

## **Investment**

See also *individual authorities; Insurance; Pensions; Shares; Stock Exchanges; Trusts*  
Asian shock waves buffet eastern Europe - Nigel Rendell *GI JAN 54*  
Better odds than the lottery (understanding accounts) - Rhoda Pierce-Brown *A MAR 98*  
Beware (emerging markets warning, Merchant International Group) *N JUN 26*  
Brokers and unit trusts (Singapore) *IB JAN 74*  
Cancellation rights (OEICs) *UB MAR 84*  
Conduit tax reform (Bill before Parliament, New Zealand) *IB FEB 82*  
Cutting the cost of information access *T MAY 48*  
Czechmate? - Martin Jay *A FEB 29*  
EU will tax savings (EC proposals) *N JUN 13*  
Financial reporting by mutual funds (CICA research report, Canada) *IB FEB 79*  
Foreign investments (India) *IB APR 83*  
I'm in haven (offshore investment) - Ana Wisdell *A MAY 38*  
Important amendments to Income Tax (Amendment) Act 1998 *IB JUN 86*  
In your dreams (Beardstown investors audited by PW) *N MAY 19*  
Individual Savings Accounts *UB JAN 78*  
Individual savings accounts (Budget) *UB APR 90*  
Ireland - the Celtic tiger roars onward - Eoin Fahy *GI JUN 86*  
Japan faces bleaker economic outlook - Kevin Grice *GI FEB 58*  
Korea - slowly turning the corner - Kevin Grice *GI FEB 52*  
Labuan offshore companies (Malaysia) *IB FEB 82*  
Left turn at Brandenburg - Adrian Turner *A JAN 28*  
Little eggstra (China) - Richard Tomlinson *A MAY 47*  
Low profits from Chinese ventures (Fudicia study) *N MAR 17*  
Oasis for investors (Egypt) - Mark Huband *A MAR 26*  
Oil also available (Saudi Arabia) - Mark Selway *A JAN 20*  
Reinvestment allowance (ITR 1998/1, Malaysia) *IB JUN 85*  
Rising from the ashes (Malaysia) - Jocelyn Gecker *A MAY 22*  
Statements (New Zealand) *IB MAR 83*  
Thai break - Howard Winn *A APR 24*  
US economy - the wagon still has four wheels - Peter Warburton *GI MAR 60*  
Waiting for the barbarians (China) - Richard Tomlinson *GI APR 60*  
We're clean (offshore investment) - Liz Fisher *A MAY 40*

## Ireland, Republic of

Budget angers CAs (BES) *N JAN 9*  
Celtic tiger roars onward - Eoin Fahy *GI JUN 66*  
IIPA forced to surrender syllabus *N APR 14*  
President of CPA (Denis Ryan) *N MAY 19*  
President woos members across the water (Tom Griffin) *N FEB 20*

## Irish Bankers' Federation: See IBF

Irvine, Julia: Oiling the wheels of power (Mikhail Khodorkovsky, Yuku) *IP MAY 30*  
Is It Worth Killing Yourself Over?: IASC core standards - Sarah Grey *W FEB 6*  
Isaaks, Carolyn: Death of assets (standard-setters) *AI JUN 77*  
Isle of Man: We're clean (offshore investment) - Liz Fisher *A MAY 40*  
Israel: Saddammed (IASC plans for Tel Aviv board meeting scuppered) *N MAR 23, LE APR 4*

## Italy

Business law amendments *IB FEB 81*  
Corporate law reform *IB JUN 84*  
New rules for insurance companies *IB MAY 73*  
Serious cash (Series A) *N JUN 19*  
Tax reform (1998 Financial Bill approved) *IB FEB 81*  
Threatened over accounting directives *N FEB 19*

## J

**JD Edwards:** KPMG Consulting enters into global alliance (Netherlands) *N MAR 8*

## JDS

Coopers to face tribunal (Maxwell) *N JUN 16*  
Dilemma over Astra *N MAY 14*  
Expels former directors from ICAEW *N APR 13*  
Looks into C&L's role in hotels cash (Resort Hotels) *N JAN 13*  
Mergers could cause problems (PW/C&L) *N JUN 16*

**JPA International Network:** Joining the Legion (Jacques Potdevin awarded Legion d'Honneur) *N FEB 19*

**Jaafar, Azizah:** Limited revision to lease accounting (IAS 17) *A FEB 68*

**James Martin & Co:** See Martin, Dr James

## Japan

Bankruptcy overhaul *IB JUN 84*  
Beefing-up bank inspections *IB JUN 85*  
Entrée for foreign CPAs *N JUN 19*  
Faces bleaker economic outlook - Kevin Grice *GI FEB 58*  
Financial deregulation *IB FEB 81*  
One-off tax cuts *IB JUN 84*  
Pension accounting *IB JUN 84*  
PW establishes management consulting unit *N APR 10*  
Rule change - more transparent accounts *N FEB 19*  
Stabilising a shaky economy *IB MAR 82*  
Sumitomo Chemical employs D&T Consulting *N APR 10*

**Jargon:** Geek's guide - Lesley Meall *T JAN 44*

**Jay, Martin:** Czechmate? (Investment) *A FEB 29*

**Jenkins, Ed:** See FASB

## Jersey

Cantrade pair found guilty *N MAY 12*  
Commission puts Jersey on the map (Financial Services Commission) *N JAN 15*  
Enacts LLP law at last *N JUN 14*  
PW gets judicial review (LLPs) *N FEB 16*  
We're clean (offshore investment) - Liz Fisher *A MAY 40*

**John Menzies:** Recent results *RA MAR 78*

**Johnson, L Todd:** Way forward for performance reporting (G4+1) *AI FEB 71*

**Joint Forum On Financial Conglomerates:** See Conglomerates

**Joint Ventures:** See AC 119; FR5 9; IAS 31; Mergers; SSAP 21

**Jones & Lombardi:** Merge with McKenna and von Kaschnitz (US) *N JAN 11*

**Jones, Tom:** Pain and the glory (Citibank) - Sarah Grey *IP JAN 24, LE MAR 4*

**Julian Hodge Memorial Lecture:** See University of Wales

## K

**KapAEG:** See Germany

## KPMG

Andersen partners vote to split...while everybody else votes to merge *N JAN 7*  
Challenge of change (change management) - Gerry Acher *A JAN 34*  
Consulting enters into global alliance with JD Edwards (Netherlands) *N MAR 8*  
Consulting income on the up and up *N APR 10*  
Contrasting results (PKF v KPMG) *N FEB 16*  
Dedicated to IASs (specialist unit set up) *N FEB 21*  
Disagreement over company for sale (Scotswood Industries) *RA APR 78*  
E&Y gives the other merger a chance *N MAR 7*  
Every cloud (to work on website) *N APR 21*  
Firms in rush to recruit graduates *N MAY 17*  
Grows in every sector *N MAR 17*  
Heavy responsibility (Kruger elephant contract) *N MAR 17*  
Hits back at SEC (Baymark Capital, US) *N JAN 9*  
Hong Kong Society's new leader (Aloysius Tse) *N FEB 20*  
Next stop the moon? (NASA contract) *N JAN 11*  
Positively profitable (survey of EMU's effect) *N JAN 15*  
Rake's progress (Mike Rake new UK senior partner) *N MAY 19*  
Settles over TMI (US) *N MAR 23*  
Signs global consulting agreement with PeopleSoft *N MAR 8*  
Silences squeaking pips (Orange County, US) *N JUN 19*  
Standard Life sues over lease (Canada) *N FEB 14*  
Swedish law firm cuts ties *N FEB 13*  
UK OK (tax rate survey) *N MAY 19*  
Uzbekistan manages tender for Tashkent Telecom *N APR 10*

**KRG:** Big Six tuck into consulting cake (survey) *N MAR 14*

**KWG:** See Legislation

## Kazakhstan

Black gold out of the cold - Mark Dixon *A APR 28*  
Double taxation *UB JAN 77*

**Keep It Snappy:** Fraud trials - Stuart Burns *A MAY 36*

**Keeping It In The Family:** Tunku Ya'acob - Ingrid Tighe *IP JUN 36*

**Kennedy Research Group:** See KRG

**Kenya:** ACPA adds four more members *N JAN 11*

**Key 2 Learning:** Interactive Internet training tool (CD-Rom) *T FEB 56*

**Khodorkovsky, Mikhail:** Oiling the wheels of power (Yuku) - Julia Irvine *IP MAY 30*

**Kicked Into Touch:** Rugby union - Adrian Murdoch and Liz Fisher *A MAR 37*

**Klaassen, Jan:** Big talk (round table on IASs, IASC board meeting) - Sarah Grey *A FEB 24*

## Knorrr, Liesel

Limited revision to lease accounting (IAS 17) *A FEB 68*  
No solution on implementation (Liesel Knorr warning, ICAEW) *N APR 17*

**Know-How Fund:** PW appointed for training programme *N APR 10*

**KonTraG:** See Germany

**Korea:** Slowly turning the corner - Kevin Grice *GI MAY 52*

**Kovacs, Arpad:** Hungary's new audit chief (State Audit Office) *N FEB 14*

**Kruger National Park:** See South Africa

**Krzysztof Wierzbowski:** PW expands network of law firms (Poland) *N JAN 11*

## L

**LIFFE:** See Stock Exchanges

**LIG:** Making a business out of pleasure (David Davies) - Vicky Meek *A JUN 38*

**LLPs:** See Liability

**LTIPS:** See UITF 17

**Labour Party:** Sees sense on governance (Hampel comments) *N JUN 18*

**Labuan:** See Malaysia

**Lainé, Chris:** See ICAEW

**Land Securities:** Accounts win praise *N MAR 13*

**Land, Nick:** See Ernst & Young

**Landsittel, David:** Heavyweight line-up (potential chief accountant at SEC) *N MAR 23*

## Law

See also ECJ; Law Case Review; Law Commission; Law Society; Legislation; Tax and Law Cases

**Bolitto and Kripps (Canada)** *IB JUN 82*

**Commission guidance on articles of association (CSRC)** *IB FEB 80*

**Companies ordinance review (Hong Kong)** *IB FEB 80*

**Court access to work papers (Federal Court of Appeal ruling)** *IB FEB 79*

**Fraud trial by jury may be abolished** *N MAR 13*

**Government plans company law review** *N FEB 18*

**Know your rights (computer disputes, FMC)** *T FEB 57*

**Lawyers get defensive (US)** *N MAR 17*

**Legal services - reform** *UB JUN 88*

**Millennium update (computer contracts)** *T JUN 64*

**Promise me the Moon (property rights in space)** - Mark Dixon *A FEB 37*

**Requirements for lodging documents with the ROC (Malaysia)** *IB MAR 82*

## Law Case Review

**Accountants' duty of care** *UB JUN 89*

**Accountants' duty of care extended** *UB APR 88*

**Agreement to set up business is not a partnership** *UB APR 88*

**Auditors' duty - a new source of claims?** *UB MAR 85*

**Case of subrogation** *UB JUN 89*

**Disqualification and evidence obtained under compulsion** *UB MAY 77*

**Disqualification of directors - collateral companies** *UB MAR 85*

**Innocent broker must pay (transfer of shares on fraudulent basis)** *UB JUN 89*

**Internet names returned** *UB MAR 85*

**Liability of salaried partners** *UB MAY 77*

**Misleading prices** *UB JAN 76*

**Money received by a firm is misapplied** *UB FEB 84*

**No remedy for bad behaviour (directors)** *UB JAN 76*

**No set-off for tripartite deal** *UB FEB 84*

**Repayment of illegal loan** *UB JAN 76*

**Reputation of partnership agreement** *UB MAY 77*

**Round-up - administration order opposed by creditors** *UB MAY 77*

**Round-up - former partner; inactive directors** *UB JUN 89*

**Round-up - members can liquidate company despite voluntary arrangement** *UB MAY 77*

**Shares and the date of transfer** *UB APR 88*

## Law Commission

**Claims against insolvent companies (consultation paper)** *IB MAR 85*

**Consultation - trade secrets** *UB APR 88*

**Fraud - a review of the law** *UB JUN 88*

**Major rationalisation of corruption law** *UB MAY 76*

**Partnership law to be reviewed** *N JAN 12*

**Partnership reform** *N APR 12*

**Law Society:** Closer to MDPs *N JAN 14*

**Learning The Lessons Of Bitter Experience:** Asia - Brian Singleton-Green *W MAY 6*

## Leases

See also IAS 17; SSAP 21

**Equipment under an operating lease** *AS MAY 67*

**G4 wants more influence** *N APR 9*

**Important amendments to Income Tax (Amendment) Act 1998** *IB JUN 86*

**VAT and the Budget** *UB MAY 78*

**Left Turn At Brandenburg:** Investment - Adrian Turner *A JAN 28*

## Legislation

**1995 Employment Act to be amended (Malaysia)** *IB JAN 72*

**Accountant-client privilege to apply in US** *N JUN 12*

**Accounting Bill (France)** *IB JUN 83*

**Bankruptcy overhaul (Japan)** *IB JUN 84*

**Bills before Parliament** *UB FEB 83, UB APR 87*

**Bribe wars - John Bray** *A MAR 30*

**Building societies (demutualisation)** *UB MAR 84*

## Legislation (continued)

Business law amendments (Italy) *IB FEB 81*  
 Commission's powers extended (Securities Industry Act, Malaysia) *IB FEB 82*  
 Companies ordinance review (Hong Kong) *IB FEB 80*  
 Company law reform (DTI consultation document) *IB APR 87*  
 Company Law Review Bill 1997 (Australia) *IB JAN 70*  
 Company law review targets fat cats *N APR 12*  
 Company purchase schemes (Finance Bill) *IB APR 89*  
 Competition Bill (new set of proposals) *IB JUN 88*  
 Conduit tax reform (Bill before Parliament, New Zealand) *IB FEB 82*  
 Consumer credit (increase in limits under Act) *IB FEB 84*  
 Corporate Law Economic Reform Programme (Australia) *IB JAN 70*  
 Corporate law reform (Italy) *IB JUN 84*  
 Data Protection Bill introduced to Lords *IB MAR 84*  
 Disability discrimination and small employers (review of 1995 Act) *IB FEB 84*  
 Disability Rights Commission to be set up *IB MAR 85*  
 Draft legislation (Australia) *IB JUN 81*  
 EC threatens Italy and Spain (accounting directives) *N FEB 19*  
 EMU - taxation proposals (Finance Bill) *IB MAR 86*  
 European Communities Bill introduced to Commons *IB JAN 75*  
 European Parliamentary Elections Bill introduced to Commons *IB JAN 75*  
 FASB lambasts congressional interference (FAFA) *N MAR 9*  
 Finance Bill - both volumes published *IB MAY 78*  
 Financial deregulation (Japan) *IB FEB 81*  
 Friendly societies (FA 1997 changes) *IB MAR 86*  
 Futures and options (Finance Bill proposals) *IB APR 89*  
 Government plans company law review *N FEB 18*  
 Important amendments to Income Tax (Amendment) Act 1998 *IB JUN 86*  
 Jersey enacts LLP law at last *N JUN 14*  
 KWG banking law amended *IB APR 82*  
 Law on control and transparency (Germany) *IB MAY 71*  
 Local Government (Contracts) Act 1997 *IB FEB 84*  
 Lloyd's and Scottish limited partnerships (new regulations) *IB MAR 86*  
 LLP law in Queen's speech *N MAR 16*  
 Local Government (Contracts) Act 1997 *IB FEB 84*  
 Major rationalisation of corruption law (Law Commission report) *IB MAY 76*  
 Minimum Wage Bill introduced to Commons *IB JAN 75*  
 Moves to secure internet trade *IB JUN 88*  
 New law (KapAEG, Germany) *IB JUN 83*  
 New rules for insurance companies (Italy) *IB MAY 73*  
 OTC investment transactions - insolvency *IB MAY 77*  
 Petroleum revenue tax *IB MAR 86*  
 Proposals - Insolvency Bill *IB APR 87*  
 Reform law passed (France) *IB MAR 80*  
 Royal Assent - Bank of England Act 1998 *IB JUN 89*  
 Royal Assent - Employment Rights (Dispute Resolution) Bill 1998 *IB MAY 77*  
 Securities Commission powers extended (Malaysia) *IB MAY 73*  
 Securities Industry (Reporting of Substantial Shareholding) *IB JUN 85*  
 SI 1993/3245 - Companies Act 1985 (Insurance Companies Accounts) Regulations 1993 *IB JAN 76*  
 SI 1996/943 - Insurance Companies (Accounts and Statements) Regulations 1996 *IB FEB 84*  
 SI 1996/3166 - Double Taxation Relief (Taxes on Income) (Finland) Order 1996 *IB JAN 77*  
 SI 1997/480 - Personal Pension Schemes (Transfer Payments) (Amendments) Regulations 1997 *IB JAN 77*  
 SI 1997/2681 - Lloyd's Underwriters (Scottish Limited Partnerships) (Tax) Regulations 1997 *IB MAR 86*  
 SI 1997/2704 - Companies Act 1985 (Insurance Companies Accounts) (Minor Amendments) Regulations 1997 *IB JAN 76*  
 SI 1997/2705 - Income Tax (Paying and Collecting Agents) (Amendment) Regulations 1997 *IB JAN 77*  
 SI 1997/2706 - Income Tax (Manufactured Overseas Dividends) (Amendment No 2) Regulations 1997 *IB JAN 77*  
 SI 1997/2707 - Taxes (Interest Rate) (Amendment No 2) Regulations 1997 *IB JAN 77*  
 SI 1997/2708 - Finance Act 1989, Section 178(1) (Appointed Day) Order 1997 *IB JAN 77*  
 SI 1997/2856 - Insurance Companies (Pension Business) (Transitional Provisions/Amendment) Regulations 1997 *IB MAR 86*  
 SI 1997/2877 - Friendly Societies (Modification of the Corporation Tax Acts) (Amendment No 2) Regulations 1997 *IB MAR 86*  
 SI 1997/2911 - Insurance Companies (Accounts and Statements) (Amendment) Regulations 1997 *IB FEB 84*  
 SI 1997/2985 - Double Taxation Relief (Taxes on Income) (Falkland Islands) Order 1997 *IB MAR 86*  
 SI 1997/2988 - Double Taxation Relief (Taxes on Income) (Singapore) Order 1997 *IB MAR 86*  
 SI 1997/3032 - Copyright and Rights in Databases Regulations 1997 *IB FEB 84*  
 SI 1997/3038 - Personal and Occupational Pensions Schemes (Miscellaneous Amendments) (No 2) Regulations 1997 *IB APR 88*  
 SI 1998/44 - Disciplinary Practice and Procedures in Employment (CoP 1) *IB APR 88*  
 SI 1998/45 - Disclosure of Information to Trade Unions for Collective Bargaining Purposes (CoP 2) *IB APR 88*  
 SI 1998/46 - Time Off for Trade Union Duties and Activities (CoP 3) *IB APR 88*  
 SI 1998/504 - Building Societies (Accounts and Related Provisions) Regulations 1998 *IB MAY 77*  
 SI 1998/522 - Maternity Pay (Compensation of Employers) Amendment Regulations 1998 *IB JUN 89*  
 SI 1998/600 - Occupational and Personal Pension Schemes (Levy and Register) (Amendments) Regulations 1998 *IB JUN 89*  
 SI 1998/758 - Retirement Benefits Schemes (Indexation of Earnings Cap) Order 1998 *IB JUN 89*  
 Social Security Benefits Up-rating Order 1998 *IB MAY 77*  
 Stamp duty reserve tax (Finance Bill) *IB APR 89*  
 Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994 *IB JUN 89*  
 Subcontractors (Finance Bill) *IB APR 89*  
 Tax accountants hope for client privilege (US senators approve Bill) *N MAY 9*  
 Tax reform (1998 Financial Bill approved, Italy) *IB FEB 81*  
 Travel and subsistence (Finance Bill) *IB JUN 90*  
 Treatments harmonised (impaired loans, Canada) *IB JAN 71*

**Leisenring, Jim:** Sparring with a world heavyweight (FASB) - Sarah Grey *N APR 20*  
**Leonard Curtis:** Northern merger with BDO Stoy Hayward *N APR 18*  
**Leopold Joseph:** Recent results *RA FEB 76*  
**Lewis, Alan:** Jail for tax accountant *N JAN 14*  
**Lexis-Nexis:** Millennium update (alerting service) *T JUN 64*

**Liability**  
 See also E 59; FAS 125; Litigation

JANUARY TO JUNE 1998

## Liability (continued)

Accountants' duty of care *IB APR 88, IB JUN 89*  
 After Kripps and Hercules (Canada) - Colin Fleming *A FEB 62*  
 Auditors' duty - a new source of claims? *UB MAR 85*  
 Auditors - Supreme Court decision (Canada) *IB JAN 70*  
 Breakthrough (Canada) *N MAY 10*  
 Call for cap (IFAC) *N MAY 9*  
 EC directives threat to auditors *N MAR 7, A JUN 78*  
 Firms settle with BVCA (liability cap on due diligence) *N MAR 13*  
 Jersey enacts LLP law at last *N JUN 14*  
 Law (Boltho and Kripps, Canada) *IB JUN 82*  
 LLP law in Queen's speech *N MAR 16*  
 Partnership law to be reviewed by Law Commission *N JAN 12*  
 Public sector accounting (solid waste landfills, Canada) *IB MAR 80*  
 PW gets judicial review (LLPs in Jersey) *N FEB 16*  
 Repudiation of partnership agreement *UB MAY 77*  
 Retirement relief (negligence case) *UB JUN 91*  
 Salaried partners *UB MAY 77*  
 Setback (Boltho case) *N MAR 13*  
 Size divides the Canadian profession *N MAY 10*  
 Year in court (key 1997 cases) - Andrew Scott *A FEB 128*

**Limited Revision To Lease Accounting:** Azizah Jaafar and Liesel Knorr (IAS 17) *A FEB 68*  
**Listing Rules:** See Stock Exchanges

## Litigation

£1.8bn claim won't go away (E&Y/BCCI) *N MAR 14*  
 AA and De US *N FEB 10, N APR 8*  
 AA partners face action by SEC (Spectrum) *N JUN 12*  
 Angel of retribution (Peter Gabriel sues Baker Tilly) *N MAY 19*  
 Auditors' liability - Supreme Court decision (Canada) *IB JAN 70*  
 Barings deal close (C&L/D&T) *N APR 8*  
 BCCI recovery (D&T achieves summary judgement against former bank employees) *N APR 21*  
 BDO Seidman sued for \$77m (AR Baron & Co, US) *N MAY 12*  
 Cantrade pair found guilty (Jersey) *N MAY 12*  
 Castor reports critical of C&L (Canada) *N JAN 15*  
 D&T to appeal BCCI decision *N APR 9*  
 E&Y hit by \$4bn lawsuit over consultancy advice *N JAN 10*  
 Hacker Young settles (negligence claim) *N APR 13*  
 HKSA to probe PW (Peregrine) *N APR 14*  
 ICAs may sue DTI over reciprocity (CPA qualification) *N MAY 7*  
 Irish IIPA forced to surrender syllabus *N APR 14*  
 JDS looks into C&L's role in hotels cash (Resort Hotels) *N JAN 13*  
 KPMG hits back at SEC (Baymark Capital, US) *N JAN 9*  
 KPMG settles over TMI (US) *N MAR 23*  
 KPMG silences squeaking pipes (Orange County, US) *N JUN 19*  
 Last resort (C&L/Resort Hotels) *N JUN 26*  
 PW fights to clear its name (Bank Austria) *N FEB 16*  
 PW fined for contempt (BCCI, US) *N MAY 16*  
 PW settles (Sovereign Leasing) *N MAR 17*  
 Standard Life sues KPMG over lease (Canada) *N FEB 14*  
 Touche Ross UK faces US suit (Robert Young) *N JAN 15*  
 Year in court (key 1997 liability cases) - Andrew Scott *A FEB 128*  
 Little Eggstra: Chinese investments - Richard Tomlinson *A MAY 47*

## Lloyd's

Cox first to adopt annual reporting *N JUN 17*  
 Deceased Names (practice direction) *UB FEB 83*  
 FSA and regulation *UB MAR 84*  
 Look to the FSA (formal external accountability) *IB JAN 75*  
 Scottish limited partnerships (new regulations) *UB MAR 86*  
 Using the work of actuaries (APB guidance) *UB MAR 84*

**Lloyds TSB:** Presentation changes for dealing profits *RA MAY 68*

## Loans

Alternative foreign policy (Treatt) *RA APR 79*  
 Banking guidelines - strengthening the system (Malaysia) *IB MAR 82*  
 Credit cards - trust in the Web *N JAN 19*  
 Credit management guide (DTI) *UB APR 88*  
 Credit rating agencies - important amendments to Income Tax *IB JUN 86*  
 Currency devaluation *IAS MAR 75*  
 Debt collection *UB MAR 88*  
 Interest-free credit (Primback referred to ECJ) *UB MAR 87*  
 No charges (tax avoidance scheme) *UB JAN 77*  
 Official interest rate (employee loans) *IB JUN 90*  
 Repayment of illegal loan *UB JAN 76*  
 Treasury closes tax loophole (foreign credit rules, US) *N FEB 19*  
 Treatments harmonised (Canada) *IB JAN 71*

**Locked Out:** Radio key fobs - Sharon Smith *A APR 59, LE JUN 4*  
**London International Financial Futures and Options Exchange:** See Stock Exchanges  
**London International Group:** See LIG  
**London Scottish Bank:** Recent results *RA APR 79*  
**London TEC:** See Aldous, Hugh  
**London Zoo:** Egg bound (PW adopts emu) *N JAN 10*  
**Long-Term Incentive Plans:** See UITF 17  
**Looking For A Flexible Career For Life:** Sarah Deeks *C MAY 54*  
**Lowballing:** New ethical guidance (IFAC) *IB FEB 78*  
**Lycos:** Cutting the cost of information access *T MAY 48*

## M

**MASB:** Approved accounting standards (Malaysia) *IB FEB 81*  
**MBAs:** See Education and Training  
**MBOs:** BDO Hospitality Consulting completes MBO from BDO Stoy Hayward *N APR 18*

## MDPs

10 Wilde Sapte partners join AA worldwide partnership *N MAY 8*  
 AA legal link-up with Wilde Sapte confirmed *N APR 13*  
 Law firms' wait and see tactics (Arnhem & Co/Tite & Lewis) *N FEB 16*  
 Law Society closer following OFT letter *N JAN 14*  
 Swedish law firm cuts ties with KPMG *N FEB 13*

**ME:** In brief - disability discrimination *UB MAY 77*

#### **MIA**

Approved accounting standards *IB APR 83*  
Auditing standards replaced by codified standards *IB JAN 72*

#### **MMC**

Regular MMC guy (Hugh Aldous, Robson Rhodes appointed) *N FEB 18*  
Underwriting fees (OFT referral) *UB JAN 75*

**MSNA Inc:** Moore Stephens North America and Associated Accounting Firms merge *N JAN 11*  
**MacIntyre Hudson:** Cooking up a royal treat (Worshipful Company of Cooks dinner) *N JUN 18*  
**Making A Business Out Of Pleasure:** David Davies, London International Group - Vicky Meek *A JUN 38*

#### **Malaysia**

1995 Employment Act to be amended *IB JAN 72*  
Approved accounting standards (MASB) *IB FEB 81*  
Approved accounting standards (MIA adoptions) *IB APR 83*  
Auditing standards replaced by codified standards *IB JAN 72*  
Back chat - round table on IASs (IASC board meeting, Kuala Lumpur) - Ingrid Tighe *A JUN 20*  
Banking guidelines - strengthening the system *IB MAR 82*  
Commission's powers extended (Securities Industry Act) *IB FEB 82*  
Disclosure requirements *IB JUN 85*  
Employment levy *IB FEB 82*  
Export relaxation *IB APR 84*  
Financial instruments standard inches closer (IASC board meeting, Kuala Lumpur) *N JUN 9*  
Foreign participation in telecommunications *IB APR 83*  
IASC approves two standards *IB JUN 81*  
IASC meeting hit by delays to standards *N MAY 9*  
IASC workload proves too much for the board *N JUN 8*  
Insurance companies - auditor certificates *IB MAY 73*  
Keeping it in the family (Tunku Ya'acob, Malaysia Assurance Alliance) - Ingrid Tighe *IP JUN 36*  
Labuan offshore companies *IB FEB 82*  
New stock exchange rules (KLSE) *IB MAR 82*  
Reinvestment allowance (ITR 1998/1) *IB JUN 85*  
Requirements for lodging documents with the ROC *IB MAR 82*  
Revenue's double taxation conventions approved *UB JAN 77*  
Revised listing requirements *IB MAR 82*  
Rising from the ashes (investment) - Jocelyn Gecker *A MAY 22*  
Securities Commission powers extended *IB MAY 73*  
They call this hard work? (IASC board meeting, Kuala Lumpur) *N JUN 8*  
Year 2000 disclosure *IB MAY 73*

#### **Management**

See also *Consultants*  
Accounting revised (IFAC IMAP) *IB APR 81*  
Challenge of change (KPMG) - Gerry Acher *A JAN 34*  
Computer systems - the hidden costs - Terry Corbitt *T FEB 44*  
Dog and bone (Cooperative Bank survey of gender negotiation techniques) *N JAN 19*  
Environmental accounting (IFAC study) *IB APR 81*  
Financial modelling - a beginner's guide - John Hope *T MAR 52*  
Fixed overheads - Glenn Haldane *S MAY 60*  
Guide to strategy (an FD's guide) - Brian McEvoy *A JUN 44*  
Here today, wrong tomorrow (theory) - Daniel Butler *A JUN 40*  
Nearly new (EVA) - Richard Barfield *A JAN 41*  
People do matter (creativity) - Robert Bruce *A APR 44*  
Real work and tribal rituals (what's new in management?) - Brian Singleton-Green *A JAN 37*  
Sceptics get serious (incompetence) - Robert Bruce *A MAY 37*  
Serious business (making work fun) - Sarah Perrin *A FEB 40*  
Six out of six? (TQM) - Adrian Murdoch *A FEB 53*  
Smoke signals - Robert Bruce *A MAR 50*  
Spice of life (employee receptiveness to change) - Robert Bruce *A JUN 58*  
Superhighway robbery (Internet) - Marcus Cowley *T APR 40*  
Tense, nervous headache? (Stress) - Richard Bruce *A FEB 52*  
With you for life (consultants) - Robert Bruce *A JAN 36*

**Manganese Bronze:** Higher pension charge *RA JAN 69*  
**Manufacturer's Alliance:** Audit fee ratios fall (survey) *N JAN 19*  
**Market Value:** See *Valuations*  
**Marks & Spencer:** Budget's effect on pension costs *RA MAR 77*

#### **Marriage**

In a lather (Ed Straw's comments) *N JUN 26*  
Irregular disclosure (husband's tax affairs) *UB MAY 78*  
Matrimonial home and IHT *UB JUN 90*  
Payments to ex-wife *UB FEB 86*

**Martin, Dr James:** From Kafka to Cybercorp - Tim Green *IP FEB 34*  
**Masters, Nigel:** Adding value and actuaries to the accounts *AI MAY 64*  
**Materiality:** FRFP ruling causes consternation (RMC) *N JUN 17*  
**Maternity issues:** See *Discrimination and Harassment*

#### **Maxwell**

Coopers to face JDS tribunal *N JUN 16*  
JDS expels former directors from ICAEW *N APR 13*

**McConnell, Pat:** Big talk (round table on IASs, IASC board meeting) - Sarah Grey *A FEB 24*  
**McCoosy, Christopher:** Bowled over (cricket balls) *A JUN 60*  
**McDermott, Thomas:** Site for small eyes (Internet) *T FEB 50*  
**McEvoy, Brian:** Guide to strategy (an FD's guide) *A JUN 44*  
**McKenna and von Kaschnitz:** Merge with Jones & Lombardi (US) *N JAN 11*  
**Meacher, Michael:** Non-greens need to shape up (ACCA conference) *N MAY 17*

#### **Meall, Lesley**

21st century software - a hard choice (international business systems) *T JUN 46*  
Geek's guide (computer jargon) *T JAN 44*  
Surfing for beginners (Internet access) *T JAN 47*

**Medley, Hugh:** Side by side - Brazil embraces IASs *A JUN 70*

#### **Meek, Vicky**

Making a business out of pleasure (David Davies, London International Group) *A JUN 38*  
One merger's off - the turf wars are on *N MAR 21*

**Merchant International Group:** Investors beware (emerging markets warning) *N JUN 26*

#### **Mergers**

10 Wilde Sapte partners join AA worldwide partnership *N MAY 8*  
AA approaches C&L in Brazil *N JUN 19*  
AA legal link-up with Wilde Sapte confirmed *N APR 13*  
Andersen Consulting fails in Federal Court (arbitration) *N MAR 14*  
Australian talks (ASCPA/ICAA) *N MAY 12*  
Big Six merger looks set to go ahead (PW/C&L) *N APR 7*  
C&L loses audit of Sun Television and Appliances *N MAR 8*  
Carr Galloway Lolley & Averett and Riggs Story Fulmar & Ingram (US) *N JAN 11*  
Coopers and PW get final approval *N JUN 7*  
Could cause problems for JDS (PW/C&L) *N JUN 16*  
D&T merges with VB Groep (Holland) *N JAN 11*  
David Berdon & Co and Padell Nadell Fine Weinberger & Co de-merge (US) *N MAR 8*  
Disclosures about acquisitions *IAS MAY 66*  
Draft legislation (Australia) *IB JUN 81*  
DTT bids to become largest in France (Calan Ramolino) *N FEB 14*  
E&Y gives the other merger a chance *N MAR 7*  
EC to step-up Coopers/PW investigation *N FEB 7*  
FASB to change the rules *N JUN 13*  
Goodwill on acquisition of associate *IAS MAY 66*  
HRB Business Services takes over Donnelly Mainers Jordan Kline (US) *N JUN 12*  
Joint ventures standard (Hong Kong) *IB JAN 72*  
Jones & Lombardi and McKenna and von Kaschnitz merge (US) *N JAN 11*  
KPMG Consulting enters into global alliance with JD Edwards (US) *N MAR 8*  
Law firms' wait and see tactics (Armheim & Co/Tite & Lewis) *N FEB 16*  
Leonard Curtis - northern merger with BDO Stoy Hayward *N APR 18*  
Moore Stephens North America Associated Accounting Firms International *N JAN 11*  
Moore's Rowland Advisors merges with D&T (Belgium) *N JUN 12*  
More power to Revenue/CA? *N JUN 18*  
Norway - new accountancy body created *N APR 14*  
One merger's off - the turf wars are on - Vicky Meek *N MAR 21*  
Opposition (C&L/PW, Europe) *N MAY 19*  
Paying-in capital (China) *IB JAN 71*  
Raising the stakes in the race - Andrew Darnill *N JAN 16*  
Size divides the Canadian profession *N MAY 10*  
World against mergers (survey of major companies' attitudes) *N FEB 13*

**Merry-Go-Round:** E&Y hit by \$4bn lawsuit over consultancy advice (US) *N JAN 10*  
**Metcalf, Mike:** 2000 and all that *AI APR 72, LE JUN 4*

**Meteor Technology:** Fundamental uncertainties cloud the sky *RA JAN 68*

#### **Middle East**

Business etiquette - Mark Selway *A MAR 49*  
Full of Eastern promise (careers) - Chris Miller *A JAN 38*  
World's most unloved accountant? (Talat Abu Ghazaleh) - Sarah Grey *N MAY 18*

**Middleton, Nigel:** Consistently inconsistent on private finance (ASB) *AI APR 73*  
**Milburn, Alex:** Big talk (round table on IASs, IASC board meeting) - Sarah Grey *A FEB 24*

#### **Millennium, The**

2000 and all that - Mike Metcalf *AI APR 72, LE JUN 4*  
Advice on Y2K (IFAC ED) *IB APR 81*  
All that (Newsquest) *RA JUN 80*  
Audit Faculty advice *UB APR 87*  
COB on year 2000 issues (France) *IB JUN 83*  
Companies explain their approach *RA MAY 68*  
Costs - UITF draft abstract *AS FEB 74*  
Deductibility of year 2000 expenditure (IRD draft ruling) *IB APR 84*  
Disclosure (Australia) *IB MAY 70*  
Disclosure (Malaysia) *IB MAY 73*  
Everywhere! (Canada) *IB MAR 79*  
Guidance on year 2000 (AsSB) *IB FEB 79*  
High noon (Bogus Year 2000 advisers, BDO Stoy Hayward warning) *N MAY 19*  
Inland Revenue interpretation - the Y2K problem *UB JUN 90*  
Issues - LSE AIM warning *UB MAY 76*  
Millennium and euro costs - Davies and Davies *AI FEB 70, LE MAR 4, LE MAY 4*  
New disclosures (CICA guideline, Canada) *IB JUN 82*  
Problem - what problem? (PA Consulting survey) *T JAN 52*  
Reason to be afraid, very afraid *T MAR 58, LE APR 4*  
SEC revises bulletin (US) *IB MAY 75*  
Strategies (Hong Kong) *IB APR 83*  
Tax relief for support for world's poor (IR consultation) *UB FEB 85*  
UITF Abstract 20 - year 2000 issues - accounting and disclosures *ER APR 124*  
Update on services available *T JUN 64*

**Miller, Chris:** Full of Eastern promise (careers in the Middle East) *A JAN 38*

**Mining (Scotland):** See *Waverley Mining Finance*

**Mitchell MP, Austin:** Petitions Queen over ACCA "standards" *N FEB 17*

**Mitchell, Ian:** See *Hacker Young*

**MITI:** See *Malaysia*

**Monopolies and Mergers Commission:** See *MMC*

**Moon, The:** Promise me the Moon (property rights in space) - Mark Dixon *A FEB 37*

#### **Moore Stephens**

MSNA and Associated Accounting Firms merge (US) *N JAN 11*  
Not suffering from Te Deum (supports Pembroke College, Cambridge) *N APR 12*

#### **Moore's Rowland**

Advisers merges with D&T (Belgium) *N JUN 12*  
Charity tax - survey on indirect tax *N JAN 14*

**Moret, Ernst & Young:** See *Ernst & Young*

**Morgan Stanley Dean Witter:** Numbers that count (guide to comparing accounts) *N JUN 14*

**Mortgages:** FASB on mortgage-backed securities (US) *IB JUN 87*

#### **Motor Industry**

Banking guidelines - strengthening the system *IB MAR 82*  
Locked out (radio key fobs) - Sharon Smith *A APR 59, LE JUN 4*  
Unfranchised car dealers *UB MAY 79*

**Moving The Problem:** Financial instruments - Regina Fikkers *A APR 67*

**Mullen, Maggie:** Rules of thumb - help or hindrance? (Valuations) *A MAR 56*



**Multi-Disciplinary Practices:** See MDPs

**Multinationals:** IASC conference 1 JAN 109

**Munz, George:** Bank rocked (US fraud case) N JUN 26

**Murdoch, Adrian**

Bearing gifts to Greeks LE JAN 4

Kicked into touch (rugby union) A MAR 37

Now the bad news (profit warnings) A JAN 30

Six out of six? (TQM) A FEB 53

**Murphy, Richard:** Small, but imperfectly formed (FRSSE) AI JAN 64

**Murrin, Teresa:** Cash flow problem (SEC departures) N FEB 21

**Mutual Funds:** See Investment

**Mutual Recognition:** See Education and Training

## N

**NAO:** Millennium update (worries over NHS compliance) T JUN 64

**NASA:** KPMG - next stop the moon? N JAN 11

**NBFCs:** Stricter regime for financial companies (RBI directions) IB FEB 80

**NHS:** Millennium update (worries over compliance) T JUN 64

**NIC:** See Taxation

**NRU:** Deloitte scores in South Africa N JUN 12

**Names:** See Trademarks

**Nasba:** Wants its say N MAY 8

**Natal Rugby Union:** See NRU

**National Association of State Boards of Accountancy:** See Nasba

**National Housing Federation:** Revised housing SORP UB JAN 75

**National Insurance:** See Taxation

**National Lottery:** PW costs Camelot dear N MAY 17

**National Training Organisation:** Training bid referred back to profession N FEB 18

**Navision Financials:** 21st century software - Lesley Meall T JUN 48

**Naylor, Anthony:** Play's the thing (presentation skills) A APR 48

**Nearly New:** EVA - Richard Barfield A JAN 41

**Need For Direction On Millennium And Euro Costs:** UITF - Michael Davies and Paul Davies  
AI FEB 70, LE MAR 4, LE MAY 4

**Netherlands, The**

Auditor resigns over conflict of interest N JUN 19

D&T announces merger with VB Groep N MAR 8

KPMG Consulting enters into global alliance with JD Edwards N MAR 8

**Netmeeting:** Videoconferencing products (table) T MAY 50

**Neville Russell:** FDs too complacent about risk of fraud (survey) N MAY 16

**Nevis:** I'm in heaven (offshore investment) - Ana Wisdell A MAY 39

**New Business:** N JAN 11, N FEB 10, N MAR 8, N APR 10, N JUN 12

**New Rules For Interims:** Paul Pacter A MAR 68

**New Zealand**

Conduit tax reform (Bill before Parliament) IB FEB 82

Cost of capital IB JUN 85

December briefing written by DTT CO JAN 73

Deductibility of year 2000 expenditure (IRD draft ruling) IB APR 84

Financial tax arrangements (discussion document) IB FEB 82

FRS 21 approved IB JAN 73

G4 wants more influence (performance statements and leasing) N APR 9

Global revolution (government accounting) - Simon Bradbury LE FEB 4

Investment statements IB MAR 83

Investments in associates - ED 81 issued for comment IB JAN 73

Payments to software suppliers IB MAR 83

Property, plant and equipment IB MAY 73

**Newcastle United:** All change for signing-on fees RA JAN 69

**Newsquest:** Year 2000 and all that RA JUN 80

**Next!:** Recruitment by computer - Robert Redmond A MAR 48

**Nicks, Stevie:** Hot pants (tax for on-stage clothing, US) N FEB 21

**Non-Audit Services:** Regulation - Professor Benito Arruñada C APR 63

**Non-Bank Finance Companies:** See NBFCs

**Noonan, Ed:** Heavyweight line-up (potential chief accountant at SEC) N MAR 23

**Norway:** Merger - new accountancy body created N APR 14

**Nothing Disclosed, Nothing Ventured:** FRS 9 - Janie Crichton AI JAN 63

**Now The Bad News:** Profit warnings - Adrian Murdoch A JAN 30

## O

**OCR:** See Software

**DECO**

Bribe wars - John Bray A MAR 30

Treaty to ban corporate corruption N JAN 15

**OEICs:** See Investment

**OFT**

Law Society closer to MDPs N JAN 14

Underwriting fees (refers to MMC) UB JAN 75

OPRA: Complaints procedure (fact sheet) UB FEB 83

**OSC:** See Canada

**Oasis For Investors:** Egypt - Mark Huband A MAR 26

**Ockham:** Accounting as an insurance group RA MAY 68

**Offer, Joanne:** Pessimist's charter (disaster planning) A APR 50

**Office of Fair Trading:** See OFT

**Official Material and Essential Reading**

Amendment to FRS 5 "Reporting the Substance of Transactions" - Private Finance Initiative

OM FEB 118

Financial Reporting Standard for Smaller Entities - November 1997 ER JAN 81

FRED 16 supplement - Earnings Per Share - Contingently Issuable Shares; Employee Share

Schemes; Special Dividends OM APR 120

FRS 9 - Associates and Joint Ventures ER FEB 89

JANUARY TO JUNE 1998

**Official Material and Essential Reading (continued)**

FRS 10 - Goodwill and Intangible Assets ER FEB 105

SAS 480 - Audit Evidence Considerations When an Entity Uses a Service Organisation

OM JUN 96

UITF Abstract 18 - Pension Costs Following the 1997 Tax Changes in Respect of Dividend

Income ER JAN 109

UITF Abstract 19 - Tax on Gains and Losses on Foreign Currency Borrowings that Hedge an

Investment in a Foreign Enterprise ER APR 124

UITF Abstract 20 - Year 2000 Issues - Accounting and Disclosures ER APR 124

UITF Abstract 21 - Accounting Issues Arising From the Proposed Introduction of the Euro

ER APR 126

**Offshore Companies:** Labuan offshore companies (Malaysia) IB FEB 82

**Oil**

Also Available (Saudi Arabia) - Mark Selway A JAN 20

Black gold out of the cold - Mark Dixon A APR 28

Petroleum revenue tax UB MAR 86

Wheels Of Power (Mikhail Khodorkovsky, Yuxsi) - Julia Irvine IP MAY 30

**Okeanski Robolov:** E&Y to restructure (Bulgaria) N JUN 12

**Ontrack:** Protect IT! (Data Protection Guide) T JAN 52

**Open Ended Investment Companies:** See Investment

**Open Government:** IFAC - Simon Bradbury A MAY 89

**Open Persuader:** Chris Swinson - Roger Cowe A JUN 85

**Option Too Many in Tangible Fixed Assets:** FRED 17 - Chris Westwick AI JAN 62

**Options:** See Shares

**Oracle**

21st century software - a hard choice (international business systems) - Lesley Meall T JUN 48

Cutting the cost of information access T MAY 48

Finance directors - bad for British business (survey) T MAR 58

Orange County: KPMG silences squeaking pips N JUN 19

**Origin:** PW ends talks (Netherlands) N MAR 8

**Osteoporosis:** Give your bones a break - Trisha Greenhalgh A APR 54

**Outtrack Data Recovery:** Always on a Monday (survey) T JUN 64

## P

**PA Consulting:** Year 2000 problem - what problem? (Survey) T JAN 52

**PCS:** See Software

**PFI**

Amendment to FRS 5 "Reporting the Substance of Transactions" OM FEB 118

ASB heading for trouble N JAN 13

ASB takes blow N APR 12

Consistently inconsistent on private finance (ASB) - Nigel Middleton AI APR 73

Government set to ignore ASB guidance N JUN 17

**PIA:** Pensions mis-selling (single division formed) UB FEB 83

**PPB:** See Insurance

**PRCs:** Foreign tax - revised rules (China) IB MAR 80

**PSAAB:** See CICA

**PWS Holdings:** Recent results RA APR 79

**Pacter, Paul**

Closer than you think (financial instruments) A MAR 66

New rules for interims A MAR 68

**Padell Nadell Fine Weinberger & Co:** Demerges with David Berdon & Co (US) N MAR 8

**Page, Michael:** Small, but imperfectly formed (FRSSE) AI JAN 64

**Pain And The Glory:** Tom Jones, Citibank - Sarah Grey IP JAN 24, LE MAR 4

**Pannell Kerr Forster:** Contrasting results (PKF v KPMG) N FEB 16

**Partnerships**

Agreement to set up business is not a partnership UB APR 88

Inland Revenue interpretations - letting income UB JUN 90

Law case round-up - former partner removed UB JUN 89

Law to be reviewed by Law Commission N JAN 12

Liability of salaried partners UB MAY 77

Lloyd's and Scottish limited partnerships (new regulations) UB MAR 86

Reform (Law Commission) N APR 12

Repudiation of agreement UB MAY 77

**Pastel Accounting:** 21st century software - Lesley Meall T JUN 47

**Paterson Zochonis:** Recent results RA FEB 76

**Peterson, Ron**

Blinding ourselves with science AI JUN 76

It's all fantasy and refuse (Julian Hodge Lecture) N MAR 16

Will FRS 10 hit the target? A FEB 124, LE MAR 4

**Pegasus Opera:** 21st century software - Lesley Meall T JUN 47

**Pembroke College:** See Cambridge University

**Pensions**

See also OPRA; UITF Abstract 18

1998 national budget (South Africa) IB MAY 75

Budget's effect on costs (M&S/Pochin's) RA MAR 77

Counting the cost (IAS 19) - Peter Clark A MAR 70

Director's accrued entitlement AS JAN 67

Higher pension charge (Manganese Bronze) RA JAN 69

Mis-selling (single FSA/PIA division formed) UB FEB 83

National Insurance rebates UB JAN 76

New SI UB APR 88, UB JUN 89

Pension disclosures (FASB statement no. 132, US) IB FEB 82

Proposals to bring accounting closer to international standards IB JUN 84

Provisional repayments on life assurance business UB MAR 86

Rebated commissions and transfers to AVC schemes UB JAN 77

Retirement relief (Budget) UB APR 90

Retirement relief (negligence case) UB JUN 91

Retirement relief - agricultural tenancy UB MAY 78

Review (FSA adjustment) UB MAR 84

#### *Pensions (continued)*

Scheme earnings cap (Budget) *UB APR 90*  
Sharing panel set up *UB JAN 76*  
SpC decision - sub-underwriting commissions *UB MAR 87*  
Stakeholder pensions (consultation document) *UB JAN 76*  
Transfers and opt-outs (ICAEW revised guidance) *UB MAY 76*  
UIG - superannuation surcharge levy *IB MAY 70*  
Year end headache (France) *IB JAN 71*

**People Do Matter:** Creativity in management - Robert Bruce *A APR 44*

#### **Peoplesoft**

21st century software - a hard choice (international business) *T JUN 48*  
D&T, KPMG, Andersens and PW sign global consulting agreements *N MAR 8*

#### **Peregrine Investment Holdings**

HKSA to probe PW (Peregrine) *N APR 14*  
Liquidations follow Asian crisis (PW appointed, Hong Kong) *N FEB 10*

#### **Performance Statements**

E5+2 off to disappointing start *N MAY 9*  
G4 wants more influence *N APR 9*  
Like it or not, discuss it (G4+1) *N JAN 8*  
Project moves on (G4+1) *N FEB 19*  
Reporting financial performance (G4+1 discussion paper) *IB FEB 78*  
Way forward for performance reporting (G4+1) - L Todd Johnson *AI FEB 71*

**Perks:** See *E54*; *IAS 19*; *Employment*

#### **Perrin, Sarah**

Serious business (making work fun) *A FEB 40*  
Soft centres, hard profits (chocolate industry) *A APR 34*

**Personal Development:** See *Education and Training*

**Personal Investment Authority:** See *PIA*

**Personal Portfolio Bonds:** See *Insurance*

**Pessimist's Charter:** Disaster planning - Joanne Offer *A APR 50*

**Peston, Lord:** SA gets a mixed reception *N MAR 16*

**Petrol:** See *Oil*

**Petrov, Andrei:** See *Russia*

**Philippines:** Tax overhaul *N FEB 19*

**Phillips:** PW ends talks with Origin (Netherlands) *N MAR 8*

**Phoenix Directors:** See *Directors*

**Pierce-Brown, Rhoda:** Better odds than the lottery (understanding accounts) *A MAR 98*

**Pierozzi, Lisa:** Oscar oversight (PW partner wins role on ballot process) *N APR 14*

**Piles:** Are you sitting comfortably? - Trisha Greenhalgh *A MAR 51*

**Plant, Equipment and Machinery:** See also *AC 123*; *ED 82*; *IAS 16*; *Property*

**Platt, Kit:** How life has changed (accounting) *A JUN 106*

**Play's The Thing:** Presentation skills - Anthony Naylor *A APR 48*

#### **Pochin's**

Budget's effect on pension costs *RA MAR 77*  
Treatment of associates and joint ventures *RA MAR 77*

**Poland:** PW expands network of law firms (Krzysztof Wierzbowski) *N JAN 11*

**Portugal:** Euro conference (FEE, Lisbon) *I APR 127*

**Potdevin, Jacques:** Joining the Legion (awarded Legion d'Honneur) *N FEB 19*

**Prentice, Nick:** Legal eagle (AA appoints as worldwide tax and legal practice) *N FEB 14*

**Preparing For E-Day:** Euro - John Sinclair *A MAY 32*

**Present Danger:** Bribes - Stuart Burns *A JUN 54*

**Presentations:** Play's the thing - Anthony Naylor *A APR 48*

#### **President's Page - Chris Lainé**

Helping members in business *I JAN 80*  
Modernising company law and governance *I APR 93*  
Modernising the profession's regulation *I MAR 90*  
Our foundation for the future *I MAY 81*  
Putting new structures in place *I FEB 88*  
Steady progress on ideas for change *I JUN 92*  
Thanks a lot (comment on lack of letters) *LE JAN 4*

**PressWatch:** Unpopularity stakes (survey of accountancy firm coverage) *N APR 21*

**Presli, Vinicio:** Side by side - Brazil embraces IASs *A JUN 70*

#### **Price Waterhouse**

£60m contract (LIFFE appoints to upgrade IT systems) *N MAR 8*  
Acquires majority stake in Business & Decision (France) *N JAN 11*  
Alliance with Insurance Software Co (Denver) *N FEB 10*  
Andersen partners vote to split...while everybody else votes to merge *N JAN 7*  
Appointed for Know-How Fund training programme *N APR 10*  
Auditors given clean bill of health over Guinness affair *N JAN 12*  
Big Six merger looks set to go ahead *N APR 7*  
Buys majority stake in Business Decision (France) *N FEB 10*  
C&L loses audit of Sun Television and Appliances *N MAR 8*  
Costs Camelot dear *N MAY 17*  
E&Y gives the other merger a chance *N MAR 7*  
EC to step-up Coopers investigation *N FEB 7*  
Egg bound (adopts emu at London Zoo) *N JAN 10*  
Ends talks with Origin (Netherlands) *N MAR 8*  
Establishes management consulting unit in Japan *N APR 10*  
Expands network of law firms (Krzysztof Wierzbowski, Poland) *N JAN 11*  
Fights to clear its name (Bank Austria) *N FEB 16*  
Final merger approval (C&L) *N JUN 7*  
Fined for contempt (BCCI, US) *N MAY 16*  
Forensic investigation of BankAmerica *N JUN 12*  
Gets judicial review (LLPs in Jersey) *N FEB 16*  
HKSA to probe (Peregrine) *N APR 14*  
In your dreams (Beardstown investors) *N MAY 19*  
Law firms wait and see tactics (Amtham & Co) *N FEB 16*  
Liquidations follow Asian crisis (Peregrine) *N FEB 10*  
Merger opposition (Europe) *N MAY 19*  
Mergers could cause problems for JDS *N JUN 16*  
One merger's off - the turf wars are on - Vicky Meek *N MAR 21*  
Oscar oversight (partner wins role on ballot process) *N APR 14*  
Settles (Sovereign Leasing) *N MAR 17*  
Signs global consulting agreement with PeopleSoft *N MAR 8*

PAGE 17

#### *Price Waterhouse (continued)*

Tinsel toytown (gets Oscar mention) *N APR 21*  
VAT raid (Scotland) *N APR 18*  
Ward walk-over (Graham Ward to be ICAEW's next vice president) *N FEB 18*

**Price, Graham:** Cooking up a royal treat (Worshipful Company of Cooks dinner) *N JUN 18*

**Principled Approach To Providing Assurance:** Internal controls - Jon Grant *AI APR 74*

**Printing At A Price:** Office printers - Tony Reardon *T APR 56*

**Private Finance Initiative:** See *PFI*

**Privatisation:** SpC decision - privatised milk *UB JUN 91*

**Process Reengineering Costs:** See *Costs*

**Professional Advisers - 21st Century Style:** Senior partners - Ian Brindle *C MAR 64*

#### **Profits**

Assurance company - income minus expenses basis *UB MAY 78*  
Cut them, FRRP tells GRE *N APR 18*  
Distributable profits (rules on deferred tax) *AS FEB 74*  
Now the bad news - Adrian Murdoch *A JAN 30*  
Overstated profits revealed (Quillgott) *RA MAY 69*  
Revision to standards (Singapore) *IB APR 84*  
Source (Hong Kong) *IB JUN 83*  
Source of profits (Hong Kong) *IB FEB 80*  
US companies overstate profits (Smithers & Co survey) *N MAY 8*

**Promise Me The Moon:** Property rights in space - Mark Dixon *A FEB 37*

#### **Property**

See also *AC 123*; *ED 82*; *IAS 16*; *Leases*  
1998 national budget (South Africa) *IB MAY 75*  
1998 Singapore budget *IB APR 84*  
Christmas trees (not woodland) *UB FEB 86*  
Company income (IR consultative document) *UB FEB 85*  
Enhanced allowances for SMEs (Budget) *UB APR 91*  
Exclusive occupation of land *UB JAN 78*  
Income (Budget) *UB APR 91*  
Industrial buildings allowance *UB MAR 87*  
Less than 100% (plant and machinery) *UB APR 89*  
Listed buildings - outhouses *UB JAN 78*  
Maintenance costs *IAS JAN 66*  
Matrimonial home and IHT *UB JUN 90*  
New accounting standard - plant, property and equipment (Russia) *IB JUN 85*  
Plant and equipment (New Zealand) *IB MAY 73*  
Promise me the Moon (rights in space) - Mark Dixon *A FEB 37*  
Property review prompts new approach (Forth Ports) *RA JUN 79*  
Retirement relief - agricultural tenancy *UB MAY 78*  
Revised housing SORP (National Housing Federation) *UB JAN 75*  
Revision of will (transfer of property) *UB APR 89*  
Sale of recent receivables *AS JAN 67*  
SpC decisions - *UB JAN 77*, *UB JUN 91*  
Stabilising a shaky economy (Japan) *IB MAR 82*  
Stamp duty (Budget) *UB APR 91*  
Stamp duty (lease premiums) *UB APR 89*  
Stamp duty plan fails *UB MAR 87*  
Stamp duty reserve tax (Finance Bill) *UB APR 89*  
Standard Life sues KPMG over lease (Canada) *N FEB 14*  
Supplies - liability *UB FEB 86*  
Tax treatment of tenant inducements (Canada) *IB MAY 71*  
Valuation Office restructuring *UB JAN 76*  
VAT and the Budget *UB MAY 78*

**Provisions:** See *E 59*; *ED 88*; *FRED 14*

**Psoriasis:** Skin deep - Trisha Greenhalgh *A FEB 55*

#### **Psychology**

People do matter (creativity in management) - Robert Bruce *A APR 44*  
Real work and tribal rituals (what's new in management?) - Brian Singleton-Green *A JAN 37*

**Public Houses:** Goodwill at the Dog & Duck (transfer of going concern) *UB MAY 79*

#### **Public Sector**

See also *CICA*  
Change your job (Robert Half survey on public sector workers) *N MAR 23*  
History of the German public accounting profession - Lisa Evans *B JUN 68*  
New IFAC guideline *N APR 14*  
Open government (IFAC) - Simon Bradbury *A MAY 89*

**Putting New Structures in Place:** Chris Lainé *I FEB 88*

## **Q**

**QMS:** Cutting the cost of colour printing (Magicolour 2 Desk Laser) *T APR 58*

**Qualifications:** See *Education and Training*

**Quality Programmes:** See *Management*

**Question Of Trust:** Internet security - Jim Sylph *T MAR 42*

**Quiet Revolution That's About To Get Bloody:** Sarah Grey *W MAR 6*

**Quillgott:** Overstated profits revealed *RA MAY 69*

**Quis Custodiet?:** European Court of Auditors - Jo Carey *C APR 62*

## **R**

**RAP Group:** Recent results *RA JUN 80*

#### **RBI**

Stricter regime for financial companies *IB FEB 80*  
EMU's impact study *IB JUN 84*

**RMC:** FRRP ruling causes consternation *N JUN 17*

**ROC:** See *Malaysia*

**RSM International:** See *Aldous, Hugh*

**Racal Electronics:** Recent results *RA FEB 76*

**Race Discrimination:** See *Discrimination and Harassment*

**Radamec:** Virtually rich (understatement) *N APR 21*  
**Radio Key Fobs:** Locked out - Sharon Smith *A APR 59, LE JUN 4*  
**Rake, Mike:** Rake's progress (new KPMG UK senior partner) *N MAY 19*  
**Rash Of Pain:** Shingles - Trisha Greenhalgh *A JAN 40*  
**Readrange:** Up in flames (disaster recovery) - Lesley Bolton *A APR 51*  
**Real Work and Tribal Rituals:** What's new in management? - Brian Singleton-Green *A JAN 37*

**Reardon, Tony**  
Modern living *T MAR 44*  
Printing at a price (office printers) *T APR 56*  
Surfing for beginners (Internet access) *T JAN 47*

**Receivership:** See *Insolvency*  
**Reciprocity:** See *Education and Training*  
**Record, William:** Running from empty (Braebourne Spring) - Liz Fisher *A JUN 56*

**Recruitment**  
Firms in rush to recruit graduates *N MAY 17*  
Great China headhunt - Richard Tomlinson *A FEB 32*  
Next! (Recruitment by computer) - Robert Redmond *A MAR 48*  
South Africa - weathering the storms *N APR 10*

**Recycling:** See *Environment*  
**Redmond, Robert:** Next! (Recruitment by computer) *A MAR 48*  
**Regional Development Agencies:** Bill before Parliament *UB APR 87*  
**Registrar of Companies:** See *Malaysia*

**Regulation**  
See also *City Regulation*  
Call for an open audit profession (FEE survey) *N JUN 13*  
DTI ponders radical regulatory structure *N MAR 12*  
Hula-hoops (UK and Ireland CCAB bodies look set to implement Swinson proposals) *N FEB 21*  
Insolvency (independent review board) *N JUN 18*  
Non-audit services - let an informed market decide - Professor Benito Arzuñada *C APR 63*  
SEC's doubts (auditing profession) *N MAR 9*  
Self-regulation plans snag (CCAB plan on hold) *N JAN 12*

**Relate:** In a lather (Ed Straw's comments on marriage) *N JUN 26*  
**Related Parties:** See *AC 126; FRS 8; IAS 24*  
**Remember The Titanic:** Employee fraud - Stuart Burns *A JAN 32*  
**Rendell, Nigel:** Asian shock waves buffet eastern Europe *GI JAN 54*  
**Reporting Engagements:** See *Credibility of Information*  
**Reserve Bank Of India:** See *RBI*  
**Residency:** Temporary non-residence (Budget) *UB APR 90*

**Resort Hotels**  
JDS looks into C&L's role in hotels cash *N JAN 13*  
Last resort (C&L) *N JUN 26*

**Resource Management:** See *Management*  
**Retail:** Misleading prices *UB JAN 76*  
**Retirement:** See *Pensions*  
**Revenue:** See *IAS 18*  
**Riggs Story Fulmar & Ingram:** Merge with Carr Galloway Lolley & Averett (US) *N JAN 11*  
**Rising From The Ashes:** Investing in Malaysia - Jocelyn Gecker *A MAY 22*

**Risk Reporting**  
Needs to improve says FRC *N JAN 14*  
Way to give investors exactly what they need (fuller disclosure) - Robert Hodgkinson *AI FEB 73*

**Robert Half:** Change your job (survey on public sector workers) *N MAR 23*  
**Roberts, Professor Clare:** IAS 98 *B JUN 68*

**Robson Rhodes**  
Regular MMC guy (Hugh Aldous appointed) *N FEB 18*  
Virtually rich (Radamec understatement) *N APR 21*

**Romania:** Begbies Traynor appointed to sell heavy engineering plant *N APR 10*  
**Rongji, Zhu:** Tough at the top (China) - Richard Tomlinson *A MAY 26*

**Rugby Union:** Kicked into touch - Adrian Murdoch and Liz Fisher *A MAR 37*  
**Rules Of Thumb:** See *Valuations*  
**Running From Empty:** William Record, Braebourne Spring - Liz Fisher *A JUN 56*

**Russia**  
Accounting reforms continue *IB MAY 74*  
ACPA adds four more members *N JAN 11*  
Black gold out of the cold (oil) - Mark Dixon *A APR 28*  
In the footsteps of Peter the Great (ICAS signs agreement) *N MAR 9*  
Nemtsov strikes (company directors targeted over tax dodging) *N MAR 23*  
New accounting standard - plant, property and equipment *IB JUN 85*  
Oiling the wheels of power (Mikhail Khodorkovsky, Yukos) - Julia Irvine *IP MAY 30*  
Reform - accounting practices on track *N APR 21*  
Step towards international audit *IB MAY 74*  
Uneasy progress on tax reform *IB JUN 86*

**Ryan, Denis:** New Irish president (appointed, CPA) *N MAY 19*

## S

**SAICA:** CAs in business "lack integrity" (South Africa) *N MAY 12*  
**SAP:** 21st century software - Lesley Meall *T JUN 46*  
**SAS 72 - Letters For Underwriters And Certain Other Requesting Parties:** AICPA issues  
SSAE 8 and SAS 86 (US) *IB JUN 87*  
**SAS 86 - Amendment to SAS 72 - Letters For Underwriters And Certain Other Requesting Parties:** AICPA issues (US) *IB JUN 87*  
**SAS 110 - Fraud and Error:** Greater scepticism could finger fraud (APB) *N MAY 14*  
**SAS 130 - Going Concern Basis In Financial Statements:** Disclosure *AI FEB 73*  
**SAS 480 - Audit Evidence Considerations When An Entity Uses A Service Organisation:**  
Text *OM JUN 96*  
**SFAS 125 - Accounting For Transfers And Servicing Of Financial Assets And Extinguishments Of Liabilities:** Financial instruments - Ian Hague *A APR 65*

**SIC**  
See also *individual SICs*  
Achieves consensus on four issues *N FEB 8*  
Currency devaluation (D11) *IAS MAR 75*  
New draft interpretations *IB JAN 70*  
Twists in the tale of deliberations - David Cairns *AI JAN 65*

**SICs 5, 6, 7:** Three IASC interpretations *IB JUN 81*  
**Sis:** See *Legislation*

**SMEs**  
See also *FRSSE*  
Audit of small enterprises (IFAC ED) *IB MAY 70*  
Bowled over (cricket balls) - Christopher McCooley *A JUN 60*  
Confidence grows (GT survey) *N MAY 12*  
Credit management guide (DTI) *UB APR 88*  
Disability discrimination and small employers (review of 1995 Act) *UB FEB 84*  
Enhanced allowances (Budget) *UB APR 91*  
FEE's group should go *N JAN 9*  
GAAP for small enterprises (CICA task force, Canada) *IB FEB 79*  
Market-driven auditor? (GPB debate) *N JAN 14*  
New Deal helps *UB MAY 77*  
Pessimist's charter (disaster planning) - Joanne Offer *A APR 50*  
Rate relief *UB MAY 78*  
Site for small eyes (Internet) - Thomas McDermott *T FEB 50*  
Small business issuers (Canada) *IB JAN 70*  
SpC decision - partnership salary *UB JAN 77*

**SSAE 8 - Management's Discussion And Analysis:** AICPA issues (US) *IB JUN 87*

**SSAP 1 - Accounting For Associated Companies**  
Definition of associates *AS MAY 67*  
Nothing disclosed, nothing ventured (FRS 9) - Janie Crichton *AI JAN 63*

**SSAP 3 - Accounting For Depreciation:** New Zealand *IB MAY 73*  
**SSAP 5 - Earnings Per Share:** Hong Kong *IB JUN 83*  
**SSAP 8 - Treatment Of Taxation Under The Imputation System In The Accounts of Companies:** Dividend income (ED developments) *AS FEB 74*  
**SSAP 15 - Accounting For Deferred Tax:** Distributable profits *AS FEB 74*  
**SSAP 20 - Foreign Currency Translation:** What's all the fuss? - Wright and Fikkers *A MAR 96*  
**SSAP 21 - Accounting For Interests In Joint Ventures:** Hong Kong *IB JAN 72*  
**SSAP 21 - Accounting For Leases And Hire Purchase Contracts:** SORP on leasing (Finance and Leasing Association draft statement) *UB FEB 83*

**SSAP 22 - Accounting For Goodwill**  
Negative goodwill *AS MAR 76*  
Will FRS 10 hit the target? - Ron Paterson *A FEB 124, LE MAR 4*

**SSAP 28 - Accounting For Fixed Assets:** New Zealand *IB MAY 73*  
**SSP:** See *Health*  
**SSTC:** Your business can get smarter *T JUN 64*  
**SOP 98-5 - Reporting On The Costs Of Start-Up Activities:** AICPA issues (US) *IB JUN 87*  
**Sagaris, Lake:** When yes means no (business etiquette in Chile) *A JAN 33*  
**Sainsbury, J:** Recent results *RA JAN 69*

**Salaries**  
See also *Pensions*  
Bill before Parliament (national minimum wage) *UB APR 87*  
Equal pay not fair wages *UB APR 88*  
Half a packet (Bill Clinton) *N MAY 19*  
Hugepacket.co.uk (SKB Hugh Collum's paypacket) *N APR 21*  
Illegal restraints (commission) *UB JAN 76*  
Increases - discretionary provision ineffective *UB FEB 84*  
Minimum Wage Bill introduced to Commons *UB JAN 75*  
Pay statements - a penal award *UB MAY 77*  
Remuneration in shares (Budget) *UB APR 91*  
SpC decision - partnerships *UB JAN 77*  
Termination indemnity *IAS MAR 75*

**Satellites:** Amendments to Income Tax (Amendment) Act 1998 *IB JUN 86*  
**Saudi Arabia:** Oil also available - Mark Selway *A JAN 20*  
**Sceptics Get Serious:** Managerial incompetence - Robert Bruce *A MAY 37*  
**Schmid, Harry:** IASC board meeting - Ingrid Tighe *A JUN 20*  
**Schofield, Philip:** Asset in any field (MBAs) *A MAR 54*  
**Schuetze, Walter:** Returns to the SEC *N JAN 18*  
**Scicluna, Martin:** US pressure warps derivative accounting *LE JAN 4*

**Scotland**  
See also *ICAS*  
Bills before Parliament *UB FEB 84*  
Lloyd's and limited partnerships (new regulations) *UB MAR 86*  
Parliament and tax (IR technical paper) *UB APR 89*  
PW in VAT raid *N APR 18*  
SpC decision - domicile *UB MAR 87*  
VAT tribunal procedure *UB MAR 88*

**Scotswood Industries:** Disagreement over company for sale *RA APR 78*  
**Scott, Andrew:** Year in court (key 1997 liability cases) *A FEB 128*  
**Scottish Institute:** See *ICAS*  
**Seagate:** Support for the strategists (enterprise information systems) - Alison Classe *T JUN 53*  
**Sesh, Tony:** IASC board meeting - Ingrid Tighe *A JUN 20*  
**Search Agencies:** See *Companies House*  
**Seaton, Peter:** Westminster - VAT are you playing at *C MAR 65, LE APR 4, LE MAY 4*  
**Securities:** See *Shares*

**Security**  
Accountants to blame for data theft (Infosecurity 98 survey) *T JUN 64*  
Computer systems - the hidden costs - Terry Corbitt *T FEB 44*  
Data Protection Bill introduced to Lords *UB MAR 84*  
Encryption is the key - Terry Corbitt *T JAN 46*  
Moves to secure internet trade *UB JUN 88*  
Protect IT! (Ontrack Data Protection Guide) *T JAN 52*  
Question of trust (Internet) - Jim Sylph *T MAR 42*  
Top ten tips for laptop toters (computer care) *T FEB 56*

**Segment Reporting:** Auditing segment disclosures (CICA) *IB MAY 71*

**Select Appointments:** Recent results *RA JAN 69*

**Self-Assessment:** See *Taxation*

#### Selway, Mark

Gulf apart (business etiquette) *A MAR 49*  
Oil also available (Saudi Arabia) *A JAN 20*

**Serious Business:** Making work fun (management) - Sarah Perrin *A FEB 40*  
**Service Organisations:** SAS 480 - audit evidence considerations *OM JUN 96*

#### Shares

See also *Futures; Stock Exchanges*

Auditors' nightmare (agms) *N APR 12*  
Buybacks (DTI consulting) *UB JUN 88*  
Commission's powers extended (Securities Industry Act, Malaysia) *IB FEB 82*  
Controlling shareholders as employees *UB JUN 89*  
Date of transfer *UB APR 88*  
Disclosure requirements (Malaysia) *IB JUN 85*  
Dividend income (ED developments) *AS FEB 74*  
Documents for shareholders (CNC guidance, France) *IB MAY 71*  
Foreign exchange remittances (RBI relaxations) *IB MAY 73*  
FRED 16 supplement *OM APR 120*  
Guidelines for listed companies (China) *IB MAY 71*  
Important amendments to Income Tax (Amendment) Act 1998 *IB JUN 86*  
Innocent broker must pay (transfer on fraudulent request) *UB JUN 89*  
Japanese rule change (more transparent accounts) *N FEB 19*  
Law on control and transparency (Germany) *IB MAY 71*  
No charges (tax avoidance scheme) *UB JAN 77*  
No par value shares (Germany) *IB JAN 72*  
Options (Finance Bill proposals) *UB APR 89*  
Paying and collecting agents *UB JAN 77*  
Preferred shares (IAS 32) *IAS MAR 75*  
Presentation changes for dealing profits (Lloyds TSB) *RA MAY 68*  
Remuneration (Budget) *UB APR 91*  
Securitisations project (AcSB approval) *IB APR 81*  
SpC decisions *UB MAR 87*  
Tax avoidance (transferral of shares to non-resident trust) *UB FEB 86*  
Taxation of option gains (Singapore) *IB JAN 73*  
Treasury shares (recording of) *IAS JAN 66*  
Underwriting fees (OFT refers to MMC) *UB JAN 75*  
US companies overstate profits (Smithers & Co survey) *N MAY 8*  
Year end headache (France) *IB JAN 71*

**Sharp, Isobel:** Why the tizzy over the FRSSSE? *AI MAR 74*

**Sherwood International:** Recent results *RA MAY 69*

**Shingles:** Rash of pain - Trisha Greenhalgh *A JAN 40*

**Shiratori, Eiichi:** Sad loss *N MAR 23*

**Side By Side - Brazil Embraces IASs:** Medley, Sutcliffe and Presti *A JUN 70*

**Simex:** See *Stock Exchanges*

**Sinclair, John:** Preparing for E-day (Euro) *A MAY 32*

#### Singapore

1998 budget *IB APR 84*  
Audit committee rules *IB JUN 86*  
Brokers and unit trusts *IB JAN 74*  
Double tax agreement *UB MAR 86*  
Important amendments to Income Tax (Amendment) Act 1998 *IB JUN 86*  
Liveller financial centre? *IB MAY 74*  
Private sector panel *IB MAR 83*  
Revenue's double taxation conventions approved *UB JAN 77*  
Revision to standards *IB APR 84*  
Simex frees commission rates *IB MAR 83*  
Stock borrowing and lending (new SES bye-laws) *IB MAR 83*  
Taxation of share option gains *IB JAN 73*

#### Singleton-Green, Brian

Dogbert's top secret management handbook - Scott Adams *B APR 64*  
Goodwill without impairment - to all men *W JAN 6*  
Learning the lessons of bitter experience (Asia) *W MAY 6*  
Real work and tribal rituals (what's new in management?) *A JAN 37*  
They'd like to teach the world to tax in perfect harmony *W APR 6*

**Site For Small Eyes:** Internet - Thomas McDermott *T FEB 50*

**Six Out Of Six?:** TQM - Adrian Murdoch *A FEB 53*

#### Small Business: See *SMES*

**Small But Imperfectly Formed:** FRSSSE - Richard Murphy and Michael Page *AI JAN 64*

**Smart Software Technologies Club:** See *SSTC*

**Smith & Co:** BDO Seidman expands Boston and Atlanta offices *N APR 10*

**Smith, Sharon:** Locked out (radio key fobs) *A APR 59, LE JUN 4*

#### Smith, Tim

Disciplinary shake-up at the ICAEW *N MAR 12*  
Shamed MP let off with £1,000 fine *N FEB 17*  
Smithers & Co: US companies overstate profits (stock options survey) *N MAY 8*

#### SmithKline Beecham

Accounts win praise *N MAR 13*  
Hugepacket.co.uk (Hugh Collum's paypacket) *N APR 21*

**Smoke Signals:** Management theory - Robert Bruce *A MAR 50*

**Social Accounts:** What it is and how to do it - Mark Wilson and Murdoch Gaward *A JAN 110*

**Social Security:** Fraud hotline *IB MAR 85*

**Society of Trust and Estate Practitioners:** Deceased Lloyd's Names (practice direction) *UB FEB 83*

**Soft Centres, Hard Profits:** Chocolate industry - Sarah Perrin *A APR 34*

#### Software

See also *Millennium, The*  
21st century software - a hard choice (international business systems) - Lesley Meall *T JUN 48*  
AcSEC issues SOP 98-1 (US) *IB MAY 75*  
Adopt the euro at your peril (Basda advice) *T APR 58*  
Auditing and accounting standards (Gee CD-ROM) *T MAR 58*  
Computer systems - the hidden costs - Terry Corbitt *T FEB 44*

#### Software (continued)

Coping with tax investigations (Butterworths Investigation Service) *T JAN 52*  
D&T, KPMG, Andersens and PW sign global consulting agreements *N MAR 8*  
Financial modelling - a beginner's guide - John Hope *T MAR 52*  
Get out of e-mail jail (Mailmax package) *T APR 58*  
Interactive Internet training tool (BT/Key 2 Learning CD-Rom) *T FEB 56*  
Know your rights (computer disputes, FMC) *T FEB 57*  
KPMG Consulting enters into global alliance with JD Edwards *N MAR 8*  
Millennium update *T JUN 64*  
New draft interpretations (SIC) *IB JAN 70*  
Next! (Recruitment by computer) - Robert Redmond *A MAR 48*  
Novel way to reduce trainee failure rates (Gradscore) *N JUN 18*  
Payments to suppliers (New Zealand) *IB MAR 83*  
PW's £60m contract (LIFFE appoints to upgrade IT systems) *N MAR 8*  
Revenue recognition (AICPA SOP 97-2, US) *IB JAN 74*  
Sumitomo Chemical employs D&T Consulting (Japan) *N APR 10*  
Support for the strategists (enterprise information systems) - Alison Classe *T JUN 50*  
Tax planning (Thomson Tax CD-Rom) *T MAR 58*  
Videoconferencing products (table) *T MAY 50*  
Your business can get smarter (SSTC) *T JUN 64*

**Sophos:** E-mail - it's not all good news (survey on virus-laden attachments) *T JAN 52*

#### South Africa

1998 national budget *IB MAY 75*  
Deloitte's scores (NRU) *N JUN 12*  
Harmonisation *IB APR 85, IB JUN 87*  
Heavy responsibility (KPMG Kruger elephant contract) *N MAR 17*  
Leading accounting firms and networks (table) *N APR 10*  
Weathering the storms *N APR 10*

**Sovereign Leasing:** See *Bank Austria*

**Soviet Union, Former:** See *individual countries*

#### Spain

Gets own Cadbury report *N APR 14*  
Threatened over accounting directives *N FEB 19*

**Special Commissioners Decisions:** See *Tax Case Review*

**Spectrum Information Technologies:** AA partners face action by SEC *N JUN 12*

**Spence, David:** See *ICAS*

**Spencer, Ken:** IASC board meeting - Ingrid Tighe *A JUN 20*

**Spice Of Life:** Employee receptiveness to change - Robert Bruce *A JUN 58*

**Spices:** Christmas cheer is cheaper *UB JAN 77*

#### Sponsorship

Get in the pic, Nick (E&Y supports Tate Gallery Bonnard exhibition) *N MAR 23*  
Hard rider (Cooper Lancaster Brewers cycling time trial) *N APR 13*  
Not suffering from Te Deum (Moore Stephens support Pembroke College) *N APR 12*  
Self-portrait of an Artist (1888) - Andersen Consulting sponsors Van Gogh exhibition *N FEB 12*

#### Sport

See also *Football*  
Inland Revenue interpretation - members' sports clubs *UB FEB 86*  
VAT and the Budget (sports clubs) *UB MAY 78*

**Stakeholders:** See *Shares*

**Staley, Graham:** Czechmate? (Interview with Country Manager, Bass International) *A FEB 30*

**Stamp Duty:** See *Property*

**Standard Life:** KPMG sued over lease (Canada) *N FEB 14*

**Standing Interpretations Committee:** See *SIC*

**Standing Senate Committee on Banking, Trade and Commerce:** See *Canada*

**Statement of Principles:** See *ASB*

**Steel Industry:** China's metal fatigue (Wuhan Iron and Steel) - Richard Tomlinson *IP APR 30*

**Steering Publishing:** Intangible assets were exceptional *RA FEB 75*

**Sticks And Stones:** Fraud - Stuart Burns *A MAR 40*

#### Stock Exchanges

Australia *IB MAY 70*  
Canada *IB JAN 70, N JUN 14*  
China - Shenzhen/Shanghai stock exchanges *IB MAR 80*  
Czech Republic *N FEB 19*  
France *B MAR 80, IB JUN 83*  
Hong Kong *IB MAR 81, IB APR 83*  
India *IB MAY 73, IB JUN 84*  
Italy *IB JUN 84*  
Japan *IB FEB 81*  
Malaysia *IB MAR 82, B MAY 73*  
Singapore *IB JAN 74, IB MAR 83, IB JUN 86*  
UK *N MAR 8, N MAR 13, UB MAY 76, UB JUN 89*

**Stockbrokers:** See *Stock Exchanges*

**Stoney, Michael:** JDS expels former directors from ICAEW *N APR 13*

**Straight Reporting:** Annual reports - Peter Clifton *A FEB 127*

**Straw, Ed:** In a lather (comments on marriage) *N JUN 26*

**Stress:** Tense, nervous headache? (Management) - Richard Bruce *A FEB 52*

#### Students

Answer to technology (organisational framework, ACCA paper) - Edmund Hewson *S FEB 65*  
Coping with construction contracts - Kathryn Cearns *S JAN 58*  
Fixed overheads - Glenn Haldane *S MAY 60*  
How not to be a serial failure (examinations) - Katharine Bagshaw *S JUN 74*  
It's unusual - but you can cope (auditing) - Katharine Bagshaw *S APR 130*  
Understanding complex groups (ACCA Paper 13) - Clare Finch *S MAR 72*

**Subrogation:** Case in relation to insolvency *UB JUN 89*

#### Subsidiaries

See also *AASB 1016; ED 81; ED 108; FRS 2; FRS 9; IAS 27; IAS 28; SSAP 1*  
Goodwill - allocation of impairment *AS MAR 76*  
Hedging *IAS JAN 66*  
Intra-group transfers *UB MAY 78*  
Sale of recent receivables *AS JAN 67*

**Sumitomo Chemical:** Employs D&T Consulting *N APR 10*

**Summit International Associates:** Big is better (Baker Tilly leaves BKR to join) *N FEB 21*



**Sun Television and Appliances:** C&I loses audit due to proposed merger (US) *N MAR 8*  
**Superhighway Robbery:** Internet management - Marcus Cowley *T APR 40*  
**Support For The Strategists:** Enterprise information systems - Alison Classe *T JUN 50*  
**Surfing For Beginners:** Internet access - Lesley Meall and Tony Reardon *T JAN 47*

#### Surveys

Accountants to blame for data theft (Infosecurity 98) *T JUN 64*  
Always on a Monday (Outtrack Data Recovery) *T JUN 64*  
Audit fee ratios fall (Manufacturer's Alliance, US) *N JAN 19*  
Auditors of the global 100 companies (table) *N MAR 20*  
Big Six audit and accounting market shares (audit) *N MAR 20*  
Big Six tuck into consulting cake (KRG) *N MAR 14*  
CAs are back in business (FTSE 100 Finance Directors) *N JAN 11*  
Change your job (Robert Hall on public sector workers) *N MAR 23*  
Charity tax (Moore's Rowland on indirect tax) *N JAN 14*  
Dog and bone (Cooperative Bank on gender negotiation techniques) *N JAN 19*  
E-mail - it's not all good news (Sophos on virus-laden attachments) *T JAN 52*  
FDs too complacent about risk of fraud (Neville Russell) *N MAY 16*  
Fee income of the leading Canadian firms (table) *N MAY 10*  
Fighting for IT (Interactive Information Services) *T APR 58*  
Finance directors - bad for British business (IoD/Oracle) *T MAR 58*  
Healthy results and a positive approach in the US *N FEB 10*  
Insolvency league (Experian) *N JUN 26*  
Leading Australian accounting firms and networks *LE JAN 4*  
Leading Chinese firms (table) *N JUN 12*  
Leading South African accounting firms and networks (table) *N APR 10*  
Leading US accounting firms (table) *N FEB 10*  
Low profits from Chinese ventures (Fudicia) *N MAR 17*  
Millennium update (Cap Gemini) *T JUN 64*  
Positively profitable (KPMG on EMU's effect) *N JAN 15*  
Share of global 100 companies (table) *N MAR 21*  
SME confidence grows (GT) *N MAY 12*  
UK OK (KPMG on tax rates) *N MAY 19*  
Unpopularity stakes (PressWatch on accountancy firm coverage) *N APR 21*  
US companies overstate profits (Smithers & Co on stock options) *N MAY 8*  
Who needs mergers? (D&T voted 14th best company to work for) *N FEB 21*  
World against mergers (major companies' attitudes to accountancy mergers) *N FEB 13*  
Year 2000 problem - what problem? (PA Consulting) *T JAN 52*

**Sutcliffe, Paul:** Side by side - Brazil embraces IASs *A JUN 70*  
**Sutton, Michael:** Heavyweight line-up (potential chief accountant at SEC) *N MAR 23*  
**Sutton, Mike:** Steps down from US SEC *N JAN 8*  
**Sweden:** Law firm cuts ties with KPMG *N FEB 13*

#### Winson, Chris

Challenge put to IASC (ICAEW conference) *N APR 16*  
Hula-hoops (UK and Ireland CCAB bodies look set to implement proposals) *N FEB 21*  
Open persuader - Roger Cowe *A JUN 95*

**Switzerland:** Nazi gold shame (Swiss National Bank) *N JUN 26*  
**Sylph, Jim:** Question of trust (Internet security) *T MAR 42*

## T

**TMI:** KPMG settles (US) *N MAR 23*  
**TQM:** See *Management*  
**TRLC:** See *Taxation*  
**Takeovers:** See *Mergers*  
**Tangible Fixed Assets:** See *FRED 17*  
**Tashkent Telecom:** KPMG Uzbekistan manages tender *N APR 10*  
**Tate Gallery:** Get in the pic, Nick (E&Y supports Bonnard exhibition) *N MAR 23*

#### Tax and Law Cases

A J L Kernahan *UB JAN 78*  
Abbotsley Golf and Squash Club Ltd *UB JAN 78*  
Aberdeen Milk Co Ltd v IRC *UB JUN 91*  
Anderson (Anderson's Executor) v IRC *UB MAR 87*  
Armpledge Ltd v Carr *UB JUN 91*  
Arthur Rathbone Kitchens Ltd, Re *UB MAY 77*  
Bank of Credit and Commerce International (Overseas) Ltd (in liquidation) and Others v Price Waterhouse and Another *UB APR 88, UB JUN 89*  
Bank of Credit and Commerce International SA (No 8), Re *UB FEB 84*  
Banque Financiere de la Cite v Parc (Battersea) Ltd and Others *UB JUN 89*  
Barings plc v Coopers & Lybrand *A FEB 128*  
Barrett v Powell *UB MAY 78*  
Bass Brewers Ltd v Appleby and Another *UB FEB 84*  
BCCI (Overseas) Ltd v Ernst & Whinney *A FEB 128*  
Billingham v John *UB FEB 86*  
Blackspur Group plc, Re *UB APR 87*  
Bolitho v City & Hackney Health Authority *A FEB 128, N MAR 13, IB JUN 82*  
British Airways *UB JUN 91*  
British Telecom Pension Scheme Trustees v Clarke and related appeals *UB MAR 87*  
British Telecommunications plc and Another v One in a Million and Others *UB MAR 85*  
British Telecommunications plc v Williams *UB FEB 84*  
Buchan v Secretary of State for Employment *UB JUN 89*  
Caesar v Inspector of Taxes *UB MAR 87*  
Cambiero v Aldo Zilli & Sheenwalk Ltd v/a Signor Zilli's Bar *UB MAY 77*  
Cantor Fitzgerald *UB FEB 86*  
Caparo Industries plc v Dickman *A FEB 63*  
Cash & Carry v Inspector of Taxes *UB MAR 87*  
Caton's Administrators v Couch *UB MAR 87*  
Chessington World of Adventures Ltd v Reed *UB MAR 85*  
Chubb *UB MAY 79*  
Commissioner of Inland Revenue v General Garment Manufactory (Hong Kong) Ltd *IB JAN 72*  
Cook v Beach Station Caravans Ltd *UB JUN 91*  
Cooper v Quinn *UB MAR 87*  
Coulthard and Others v Neville Russell *A FEB 128, UB MAR 85*  
Crees v Royal London Insurance *UB APR 86*  
Denard v Burton Retail Ltd *UB JAN 76*  
Digital Equipment Co Ltd v Clements *UB JUN 89*  
Donald and Others v Inversesk Research International Ltd *UB FEB 84*  
Dunlop International AG v Pardoe *UB MAY 78*  
EMI Group Electronics Ltd v Coldicott *UB FEB 86*

#### Tax and Law Cases (continued)

Ernst & Young *UB JAN 78*  
Falkirk Council and Others v Whyte and Others *UB MAR 85*  
Family Golf Centres Ltd v Thome *UB JUN 91*  
Fielden v Ashworth Ltd v Carr *UB JUN 91*  
Firm v Honour *UB JAN 77*  
Fleming v Secretary of State for Trade and Industry *UB JUN 89*  
Francis v Boots the Chemists Ltd *UB APR 88*  
Frankland v IRC *UB APR 89*  
Girvan v Orange Personal Communications Services Ltd *UB JUN 90*  
Grant v South West Trains *UB JAN 76, UB APR 88*  
Harding and Another (executors of Loveday, deceased) v IRC *UB JAN 77*  
Heffer v Secretary of State for Trade and Industry *UB JUN 89*  
Hercules Management Ltd v Ernst & Young *A FEB 63*  
Hobart v Williams *UB MAR 87*  
Hurley v Taylor *UB MAR 87*  
Hurst v Bryk *UB MAY 77*  
International Trade and Exhibitions *UB JUN 91*  
IRC v Botnar *UB FEB 86*  
IRC v Lloyds Private Banking Ltd *UB JUN 90*  
Ivey v Secretary of State for Employment *UB JUN 89*  
J Sainsbury plc v One in a Million and Others *UB MAR 85*  
Jaggers (trading as Shide Trees) v Ellis *UB FEB 86*  
Johnson v The Prudential Assurance Co Ltd *UB MAY 78*  
Jowett v O'Neill and Brennan Construction Ltd *UB MAY 78*  
Jukes v S G Warburg & Co Ltd *UB APR 89*  
Khan v Miah *UB APR 88*  
KPMG *UB JAN 78*  
Kripps v Touche Ross *IB JAN 70, A FEB 62, N MAR 13, AI MAY 65, IB JUN 82*  
Kwik Save Stores Ltd v Greaves *UB APR 88*  
Kwik-Fit GB *UB MAY 79*  
Ladbroke Group plc v One in a Million and Others *UB MAR 85*  
Landboden-Agrardienste GmbH & Co KG v Finanzamt *UB MAY 79*  
Lloyd Cheyham & Co v Littlejohn & Co *N MAR 13*  
LM Tenancies 1 plc v IRC *UB APR 89*  
Magna Industrial Company Limited v CIR *IB JUN 83*  
Marks & Spencer *UB JUN 91*  
Marks & Spencer plc v One in a Million and Others *UB MAR 85*  
Marshall v N M Financial Management Ltd *UB JAN 76*  
Marwood Homes Ltd v IRC *UB MAY 78*  
McCormick (UK) plc *UB JAN 77*  
Messrs Sandberg *UB MAR 88*  
Michaels v Harley House Marlyebone Ltd *UB APR 88*  
Mohr v Finanzamt Bad Segeberg *UB MAY 79*  
Nationwide Building Society v Lewis and Another *UB MAY 77*  
Nova Stamps AB *UB MAR 88*  
O'Neill v Symm & Co Ltd *UB MAY 77*  
Orange Personal Communications Services Ltd v Girvan *UB JAN 77*  
Oughred v IRC *UB MAR 87*  
P v S and Cornwall County Council *UB MAR 85*  
Palmer v Maloney and Another *UB JUN 91*  
Parinv (Hattfield) Ltd v IRC *UB MAR 87*  
Park House Properties Ltd, Re *UB JUN 89*  
PDC Copyprint (South) (A Partnership) v George and related appeals *UB JAN 77*  
Peach Publishing Ltd v Slater & Co *A FEB 128*  
Pendragon plc v Jackson *UB FEB 84*  
Primback *UB MAR 87*  
R v R *UB MAY 78*  
R v Secretary of State for Trade and Industry ex parte McCormick *UB MAY 77*  
R v W and Another *UB JUN 91*  
Royal Bank of Scotland plc v Sandstone Properties Ltd and Others *UB JUN 89*  
Schuldenfrei v Hilton *UB APR 89*  
Secretary of State for Trade and Industry v Cleland *UB APR 87*  
Secretary of State for Trade and Industry v Ivens and Another *UB MAR 85*  
Strathclyde Regional Council and Others v Wallace and Others *UB APR 88*  
Structures and Computers Ltd v Ansys Inc *UB MAY 77*  
Sutton, Re *UB JUN 89*  
Tait Consinee (Oxford) Ltd v Tait *UB JAN 76*  
University of Reading *UB MAY 79*  
Virgin Enterprises Ltd v One in a Million and Others *UB MAR 85*  
Weatherfield Ltd v Sargent *UB JAN 76*  
Westmoreland v McNiven *UB JAN 77*  
Wheatley and Another (Executors of Wheatley, deceased) v IRC *UB JUN 91*  
Yutong Lines Ltd v Rendsburg Investments Corporation and Others *UB JAN 76*

#### Tax Case Review

Amended assessment *UB APR 89*  
Assurance company - profits under income minus expenses basis *UB MAY 78*  
Child maintenance *UB FEB 86*  
Christmas trees (not woodland) *UB FEB 86*  
Criminal proceedings *UB JUN 91*  
Industrial buildings allowance *UB MAR 87*  
Interest relief on deposit account *UB JUN 90*  
Intra-group transfers *UB MAY 78*  
Irregular disclosure (husband's tax affairs) *UB MAY 78*  
Less than 100% (plant and machinery) *UB APR 89*  
Matrimonial home and IHT *UB JUN 90*  
No charges (tax avoidance scheme) *UB JAN 77*  
Payment in lieu of notice *UB FEB 86*  
Retirement relief (negligence case) *UB JUN 91*  
Retirement relief - agricultural tenancy *UB MAY 78*  
Revision of will (transfer of property) *UB APR 89*  
Section 706 tribunal *UB MAY 78*  
Small companies rate relief *UB MAY 78*  
SpC decisions *UB JAN 77, UB MAR 77, UB JUN 91*  
Stamp duty (lease premiums) *UB APR 89*  
Stamp duty p'an fails *UB MAR 87*  
Tax avoidance (transfer of shares to non-resident trust) *UB FEB 86*

#### Taxation

See also AASB 1020; ED 87; ED 111; IAS 12; SSAP 8; SSAP 15; Tax Case Review; Tax and Law Cases; UITF Abstract 18; UITF Abstract 19; VAT  
\$195bn hole (US) *N JUN 26*  
1998 national budget (South Africa) *IB MAY 75*  
1998 Singapore budget *IB APR 84*  
2098: a tax odyssey - Peter Wyman *C JAN 53*

## Taxation (continued)

Accountant-client privilege to apply in US *N JUN 12*  
 Accountants hope for client privilege (US senators approve bill) *N MAY 9*  
 Accounting for the amnesty (VDIS, India) *IB MAR 81*  
 Accounting for the windfall tax (Wessex Water) *RA FEB 75*  
 Annual exemption (CGT, Budget) *UB APR 90*  
 Auditors go slow (row about pay, Canada) *N JUN 26*  
 Boost for UK films *N MAY 17*  
 Budget introduces advance rulings (Hong Kong) *IB MAY 72*  
 Budget's implications *AS MAY 67*  
 Capital gains paper (Budget) *UB APR 90*  
 Cash basis (Budget) *UB APR 91*  
 "Cash basis" mourned (ICAEW makes representations to Revenue) *N FEB 17*  
 Clean living (Indian government overwhelmed by amnesty) *N FEB 21*  
 Commission, cashbacks and discounts (new Statement of) *UB FEB 85*  
 Company income from property (IR consultative document) *UB FEB 85*  
 Company purchase schemes (Finance Bill) *UB APR 89*  
 Conduit tax reform (Bill before Parliament, New Zealand) *IB FEB 82*  
 Consultative documents (IR, Customs and Treasury joint code) *UB FEB 85*  
 Controlled foreign companies (Budget) *UB APR 91*  
 Controlled foreign companies (draft legislation) *UB JAN 77*  
 Cooking the books (Quebec restaurateurs) *N JAN 19*  
 Coping with investigations (Butterworths Investigation Service) *T JAN 52*  
 Corporate self-assessment *UB JAN 78*  
 Corporation tax proposals (Tax Faculty reaction) *UB MAY 78*  
 Corporation tax rates (Budget) *UB APR 91*  
 Court access to work papers (Federal Court of Appeal ruling, US) *IB FEB 79*  
 Deductibility of year 2000 expenditure (IRD draft ruling) *IB APR 84*  
 Distributable profits (rules on deferred tax) *AS FEB 74*  
 Double agreement (China/Hong Kong) *IB APR 82*  
 Double relief (Budget) *UB APR 91*  
 Double tax agreements - Falkland Islands and Singapore *UB MAR 86*  
 Double taxation - Kazakhstan *UB JAN 77*  
 Double taxation - new SI for Finland *UB JAN 77*  
 Employment levy (Malaysia) *IB FEB 82*  
 Employment termination settlements (IR consultative document) *UB FEB 85*  
 EMU proposals (Finance Bill) *UB MAR 86*  
 Enhanced allowances for SMEs (Budget) *UB APR 91*  
 Environmental audit (EAC's first report) *UB APR 89*  
 EU speaks with one voice (direct taxation) *N JAN 9*  
 EU will tax savings (EC proposals) *N JUN 13*  
 Exchange losses - first decision handed down (Hong Kong) *IB JAN 72*  
 Faculty responds to Budget *UB MAY 78*  
 Fairer CGT (Budget) *UB APR 91*  
 Finance Bill - both volumes published *UB MAY 78*  
 Financial arrangements (discussion document, New Zealand) *IB FEB 82*  
 Foreign tax (Budget) *UB APR 91*  
 Foreign tax - revised rules (China) *IB MAR 80*  
 Friendly societies (FA 1997 changes) *UB MAR 86*  
 Futures and options (Finance Bill proposals) *UB APR 89*  
 GAAR on hold until June *N MAY 16*  
 Gullible's travels (John Graham's tax tale) *N JAN 19*  
 Heart attack (IRS embarrassment) *N APR 21*  
 Hector's nous (IR investigation regime) - Stuart Burns *A APR 42*  
 Hot pants (on-stage clothing, US) *N FEB 21*  
 I'm in heaven (offshore investment) - Ana Wisdell *A MAY 38*  
 Important amendments to Income Tax (Amendment) Act 1998 *IB JUN 86*  
 Incentives for venture capital (Budget) *UB APR 91*  
 Income disclosure amnesty (India) *IB MAR 81*  
 Income from property (Budget) *UB APR 91*  
 Individual savings accounts (Budget) *UB APR 90*  
 Inheritance tax (Budget) *UB APR 90*  
 Inland Revenue interpretations - EMU conversion costs *UB FEB 86, UB JUN 90*  
 Inland Revenue publications *UB JAN 77, UB MAR 86*  
 Inland Revenue responses (summer 1997 Finance Bill) *UB JAN 77*  
 IR, Treasury and Customs to consult on the Budget *N FEB 18*  
 Lloyd's and Scottish limited partnerships (new regulations) *UB MAR 86*  
 Make-over (Estee Lauder, US) *N JAN 19*  
 Modernising corporation tax *UB JAN 78*  
 More power to Revenue/CA? *N JUN 18*  
 National Insurance rebates *UB JAN 76*  
 Nemtsov strikes (company directors targeted over dodging, Russia) *N MAR 23*  
 NIC changes *UB JAN 78*  
 No pussycats (IRS statistics) *N FEB 21*  
 Non-life insurance companies *UB JUN 90*  
 Official interest rate (employee loans) *UB JUN 90*  
 Offshore trusts (Budget) *UB APR 90*  
 One-off cuts (Japan) *IB JUN 84*  
 Ottawa plans federal body *N JUN 19*  
 Overhaul for the Philippines *N FEB 19*  
 Paying and collecting agents *IB JAN 77*  
 Payments to software suppliers (New Zealand) *IB MAR 83*  
 Pension matters - rebated commissions and transfers to AVC *UB JAN 77*  
 Pension schemes earnings cap (Budget) *UB APR 90*  
 Personal portfolio bonds (transfer of assets abroad) *UB MAR 86*  
 Petroleum revenue *UB MAR 86*  
 Phoenix directors and NI *IB MAR 85*  
 Practice note on brokers (Hong Kong) *IB MAR 81*  
 Private sector panel (Singapore) *IB MAR 83*  
 Provision of information (IR confirmation) *UB FEB 85*  
 Provisional repayments on life assurance pension business *UB MAR 86*  
 PW gets judicial review (LLPs in Jersey) *N FEB 16*  
 Rates and allowances (Budget) *UB APR 90*  
 Reading between the lines (Tax Law Rewrite Project) *UB FEB 85*  
 Redundancy settlements (Budget) *UB APR 90*  
 Reform 1998 Financial Bill approved, Italy) *IB FEB 81*  
 Reinvestment allowance (ITR 1998/1, Malaysia) *IB JUN 85*  
 Relief for support for world's poor (IR consultation) *UB FEB 85*  
 Remuneration in shares (Budget) *UB APR 91*  
 Report on business taxation (Canada) *IB JUN 82*  
 Retirement relief (Budget) *UB APR 90*  
 Revenue changes SA policy *N FEB 18*  
 Revenue's double taxation conventions approved *UB JAN 77*  
 SA gets a mixed reception *N MAR 16*  
 Scottish Parliament (IR technical paper) *UB APR 89*  
 Self-assessment and cessations *UB APR 89*

## Taxation (continued)

Self-assessment deadline *UB APR 89*  
 Share option gains (Singapore) *IB JAN 73*  
 Source of profits (Hong Kong) *IB FEB 80, IB JUN 83*  
 Stabilising a shaky economy (Japan) *IB MAR 82*  
 Stamp duty (Budget) *UB APR 91*  
 Stamp duty reserve tax (Finance Bill) *UB APR 89*  
 Stand by your man (IRS targets women) *N MAR 23*  
 Subcontractors (Finance Bill) *UB APR 89*  
 Tackling competition top of agenda (EU) *N JUN 19*  
 Tax planning (Thomson Tax CD-Rom) *T MAR 58*  
 Temporary non-residences (Budget) *UB APR 90*  
 They'd like to teach the world to tax in perfect harmony - Brian Singleton-Green *W APR 6*  
 TLRC avoidance proposals *UB MAR 86*  
 Transfer-pricing (Budget) *UB APR 91*  
 Travel and subsistence (Finance Bill) *UB JUN 90*  
 Treasury closes loophole (foreign credit rules, US) *N FEB 19*  
 Treatment of tenant inducements (Canada) *IB MAY 71*  
 Trusts and estates (Budget) *UB APR 90*  
 Tweedie teases US (accounting blamed on FASB Christmas party) *N APR 21*  
 UK OK (KPMG rate survey) *N MAY 19*  
 Uneasy progress on reform (Russia) *IB JUN 86*  
 Withdrawal of cash basis *UB FEB 85*

**Teachers Management and Investment Corporation:** See *TMI*

## Technology

See *Hardware; Internet; Jargon; Millennium; Security; Software; Telecommunications*  
 Accountability *T JAN 52, T FEB 56, T MAR 58, T APR 58, T MAY 48, T JUN 64*  
 Answer to technology (organisational framework, ACCA paper) - Edmund Hewson *S FEB 65*  
 Fighting for IT (Interactive Information Services survey) *T APR 58*  
 Finance directors - bad for British business (IoD/Oracle survey) *T MAR 58*  
 From Kafka to Cybercorp (Dr James Martin) - Tim Green *IP FEB 34*  
 IT guidance (IFAC guideline) *IB MAY 70*  
 Process reengineering costs (EITF consensus, US) *IB FEB 82*

## Telecommunications

See also *Hotlines; Internet*  
 Desk top conferences (business communications) - George Cole *T MAY 49*  
 Foreign participation (Malaysia) *IB APR 83*  
 Forward with faxback - George Cole *T APR 46, LE JUN 4*  
 Modem living - Tony Reardon *T MAR 44*  
 Videoconferencing products (table) *T MAY 50*

## Teletelcom Holding BV: See *Black*

**Tenders:** KPMG Uzbekistan manages tender for Tashkent Telecom *N APR 10*  
**Tense, Nervous Headache?:** Stress - Richard Bruce *A FEB 52*

## Thailand

Buchler Phillips opens office with Ferrier Hodgson *N FEB 10*  
 Investment - Howard Winn *A APR 24*

**They'd Like To Teach The World To Tax In Perfect Harmony:** Brian Singleton-Green *W APR 6*

**Thomson:** Tax planning (CD-Rom) *T MAR 58*  
**Tietotili Oy:** Appointed new member by HLB International (Finland) *N JAN 11*

## Tighe, Ingrid

Back chat - round table on IASs (IASC board meeting, Kuala Lumpur) *A JUN 20*  
 Keeping it in the family (Tunku Ya'acob, Malaysia Assurance Alliance) *IP JUN 36*

**Timeline:** Support for the strategists (enterprise information systems) - Alison Classe *T JUN 53*  
**Tite & Lewis:** See *Coopers & Lybrand*

## Tomlinson, Richard

China's metal fatigue (Wuhan Iron and Steel) *IP APR 30*  
 Eat your way to success (Chinese business etiquette) *A FEB 49*  
 Great China headhunt *A FEB 32*  
 Little eggstra (Chinese investments) *A MAY 47*  
 Tough at the top (Zhu Rongji, China) *A MAY 26*  
 Waiting for the barbarians (China) *GI APR 60*

## Touche Ross

Auditors' liability - Supreme Court decision (Canada) *IB JAN 70*  
 Retired partner sent down (Alfred Williams) *N JUN 18*  
 UK arm faces US suit (Robert Young) *N JAN 15*

**Tough At The Top:** Zhu Rongji, China - Richard Tomlinson *A MAY 26*

**Tourbanov, Alexander:** See *Russia*

**Towards A Global Standard:** Financial instruments - Ian Hague *A APR 85*  
**Towards Rules Of Quality:** French GAAP - Marie-Christine Batt *A JAN 56*

## Trade

See also *DTI; WTO*  
 Commission, cashbacks and discounts (new Statement of Practice) *UB FEB 85*  
 Export relaxation (Malaysia) *IB APR 84*  
 Marks - Internet domain names (Registry guidance) *UB APR 87*  
 Marks - Internet names returned *UB MAR 85*  
 Secrets - Law Commission consultation *UB APR 87*  
 Unions - ACAS Codes of Practice *UB APR 88*

**Training:** See *Education and Training*

**Transactions:** See *FRS 5*

**Transfer Pricing:** Budget *UB APR 91*

## Transport

See also *Motor Industry*  
 International transport services - place of supply *UB JUN 91*

## Travel

Finance Bill *UB JUN 90*  
 Inland Revenue publications - business travel and tax/NI *UB MAR 86*

## Treasury, The

See also *Shares*

Consultation on the Budget *N FEB 18*

Consultative documents (IR, Customs and Treasury joint code) *UB FEB 85*

OTC investment transactions - insolvency *UB MAY 77*

**Trealt:** Alternative foreign policy *RA APR 79*

**Tribunals:** See *VAT*

**Tring International:** Exceptional £7m *RA MAR 77*

**True And Fair - European Perspective:** David Alexander *AI JUN 78*

## Trusts

1998 national budget (South Africa) *IB MAY 75*

Offshore trusts (Budget) *UB APR 90*

Tax avoidance (transfer of shares to non-resident trust) *UB FEB 86*

Trusts and estates (Budget) *UB APR 90*

**Tse, Aloysius:** Hong Kong Society's new leader (KPMG) *N FEB 20*

**Tuition:** See *Education and Training*

**Turn On The Power:** Renewable energy - Daniel Butler *A APR 38, LE JUN 4*

**Turner, Adrian:** Left turn at Brandenburg (investment) *A JAN 28*

**Turner, Lynn:** Turning heads at US SEC (new chief accountant) *N JUN 13*

**Tweedie, Sir David:** See *IASC*

**Twists In The Tale Of The SIC's Deliberations:** David Cairns *AI JAN 65*

**Two Squares Right:** International standard-setting - Sarah Grey *W JUN 6*

**Tyzack Precision:** Recent results *RA FEB 76*

## U

### UBIS

Cantrade pair found guilty (Jersey) *N MAY 12*

Retired partner sent down (Alfred Williams, ex-Touche Ross) *N JUN 18*

Touche Ross UK faces US suit (Robert Young) *N JAN 15*

### UIG

Accounting for developer and customer contributions *IB MAR 79*

Converting financial instruments *IB MAR 79, IB MAY 70, IB JUN 81*

Developer and customer contributions *IB JUN 81*

Early termination of gold hedges *IB MAR 79, IB MAY 70, IB JUN 81*

Equity accounting *IB MAY 71*

Insurance activities *IB MAR 79*

Superannuation surcharge levy *IB MAY 70*

### UITF

See also *individual abstracts*

2000 and all that - (Abstract 20) Mike Metcalf *AI APR 72, LE JUN 4*

Accounting for the euro - fails to agree *N JAN 13*

ASB update *I FEB 87, I APR 92, I JUN 92*

Companies explain their approach (Year 2000 and Euro) *RA MAY 68*

Millennium and euro costs - Michael Davies and Paul Davies *AI FEB 70, LE MAR 4, LE MAY 4*

Year 2000 costs (UITF draft abstract) *AS FEB 74*

### UITF Abstract 17 - Employee Share Schemes

LTIPs (Watson & Philip/Dawson) *RA APR 79*

Recent results (Select Appointments) *RA JAN 69*

### UITF Abstract 18 - Pension Costs Following The 1997 Tax Changes In Respect Of

Dividend Income: Text *ER JAN 109*

### UITF Abstract 19 - Tax on Gains and Losses on Foreign Currency Borrowings That Hedge

An Investment In A Foreign Enterprise: Text *ER APR 124*

### UITF Abstract 20 - Year 2000 issues - Accounting and Disclosures

Text *ER APR 124*

Year 2000 issues (LSE AIM warning) *UB MAY 76*

### UITF Abstract 21 - Accounting Issues Arising From The Proposed Introduction Of The

Euro: Text *ER APR 126*

UN: See also *ISAR*

### US

\$195bn tax hole *N JUN 26*

AA and De Lorean could settle *N FEB 10*

AA and PW forensic investigation of BankAmerica *N JUN 12*

AA partners face action by SEC (Spectrum) *N JUN 12*

AA will appeal (De Lorean) *N APR 8*

AA win Computer Language Research audit *N JAN 11*

ACCA thinks positive on reciprocity (IQAB meeting) *N JUN 14*

ACCA to meet in reciprocity showdown *N APR 7*

Accountant-client privilege to apply *N JUN 12*

AcSEC issues SOP 98-1 *IB MAY 75*

Agreement with the SEC (India) *IB MAY 73*

AICPA "too aggressive" (ISB report) *N FEB 12*

AICPA issues SOP 98-5 *IB JUN 87*

AICPA issues SSAE 8 and SAS 86 *IB JUN 87*

Audit fee ratios fall (Manufacturer's Alliance survey) *N JAN 19*

Bank rocked (fraud case) *N JUN 26*

BDO Seidman expands Boston and Atlanta offices *N APR 10*

BDO Seidman sued for \$77m (AR Baron & Co) *N MAY 12*

Big Six merger looks set to go ahead (PW/C&L) *N APR 7*

Bridging the GAAP - Lucy Crofts *A APR 128, A MAY 58*

C&L loses audit of Sun Television and Appliances *N MAR 8*

Carr Galloway Lolley & Averett and Riggs Story Fulmar & Ingram merge *N JAN 11*

Cash flow problem (SEC staff departures) *N FEB 21*

Conspiracy, incarceration and compassion (Sally Croft) - Sarah Grey *N JUN 24*

Croft to be freed? *N MAY 19*

David Berdon & Co and Padell Nadell Fine Weinberger & Co de-merge *N MAR 8*

Derivatives standard in jeopardy (AICPA) *N FEB 12*

Detail debate in full swing (GAAP vs IASs - FEI conference) *N JAN 17*

E&Y hit by \$4bn lawsuit over consultancy advice *N JAN 10*

Economy- the wagon still has four wheels - Peter Warburton *GI MAR 60*

Ex D&T partner guilty of fraud (Samuel White) *N JAN 11*

FASB concepts proposal *IB APR 85*

FASB defers derivatives *IB FEB 82*

*US (continued)*

FASB finds a defender (Alfonso D'Amato) *N APR 9*

FASB lambasts congressional interference (FAFA) *N MAR 9*

FASB on mortgage-backed securities *IB JUN 87*

FASB to change the rules on mergers *N JUN 13*

FASB to issues derivatives rules *IB MAY 75*

Golf is off (E&Y method for retaining female staff) *N MAR 23*

Half a packet (Bill Clinton's earnings) *N MAY 19*

Healthy results and a positive approach (annual survey) *N FEB 10*

Heart attack (IRS embarrassment) *N APR 21*

Heavyweight line-up (potential chief accountant at SEC) *N MAR 23*

HLB International drive to double North American membership *N JUN 12*

Hot pants (tax for on-stage clothing) *N FEB 21*

HRB Business Services takes over Donnelly Mainers Jordan Kline *N JUN 12*

IASC given top billing at last (FEI conference) *N JAN 17*

In at the deep end for the FASB's top dog (Ed Jenkins) *N MAR 22*

In your dreams (Beardstown investors audited by PW) *N MAY 19*

Insurance SOP *IB APR 85*

Jones & Lombardi and McKenna and von Kaschnitz merge *N JAN 11*

KPMG - next stop the moon? (NASA contract) *N JAN 11*

KPMG hits back at SEC (Baymark Capital) *N JAN 9*

KPMG settles over TMI *N MAR 23*

KPMG silences squeaking pipes (Orange County) *N JUN 19*

Lawyers get defensive *N MAR 17*

Leading accounting firms (table) *N FEB 10*

Moore Stephens North America and Associated Accounting Firms merge *N JAN 11*

NASSBA wants its say *N MAY 8*

No pussycats (IRS statistics) *N FEB 21*

No shame (bankruptcy rise) *N MAR 23*

No yes-vote to IASs (SEC at ICAEW conference) *N APR 17*

Numbers that count (Morgan Stanley Dean Witter guide to comparing accounts) *N JUN 14*

Oscar oversight (PW partner wins role on ballot process) *N APR 14*

Pension disclosures (FASB statement no. 132) *IB FEB 82*

Pressure warps derivative accounting - Martin Scicluna *LE JAN 4*

Process reengineering costs (EITF consensus) *IB FEB 82*

PW allied with Insurance Software Co (Denver) *N FEB 10*

PW fined for contempt (BCCI) *N MAY 16*

Retirement and similar benefits requirements (table) *A MAR 71*

Says no to ACCA in reciprocity battle *N MAR 14*

Schuetz returns to the SEC *N JAN 18*

SEC gets technical (Form 10-K must be filed on Internet) *N FEB 21*

SEC issues guidance on earnings per share *IB MAR 83*

SEC revises bulletin (Year 2000) *IB MAY 75*

SEC's doubts about self-regulation (auditing profession) *N MAR 9*

Software revenue recognition (AICPA SOP 97-2) *IB JAN 74*

Stand by your man (IRS targets women) *N MAR 23*

Sutton steps down from SEC *N JAN 8*

Tax accountants hope for client privilege (senators approve bill) *N MAY 9*

Tax make-over (Estée Lauder) *N JAN 19*

Taxing times (Coopers Children First) *N MAY 19*

Tinsel toytown (PW gets Oscar mention) *N APR 21*

Touche Ross UK faces suit (Robert Young) *N JAN 15*

Treasury closes tax loophole (foreign credit rules) *N FEB 19*

Turning heads at the SEC (Lynn Turner, new chief accountant) *N JUN 13*

Tweedie teases (tax accounting blamed on FASB Christmas party) *N APR 21*

UK-based training for CPA qualification (Albion Training) *N FEB 18*

US companies overstate profits (Smithers & Co survey) *N MAY 8*

Who needs mergers? (D&T voted 14th best company to work for) *N FEB 21*

**Understanding Complex Groups:** ACCA Paper 13 - Clare Finch *S MAR 72*

**Union Bank of Switzerland:** See *UBS*

**United Nations:** See *UN*

**University of Wales:** It's all fantasy and refuse *N MAR 16*

**Unsatisfactory Affair Of Insurance Accounting:** Roger Whewell *AI FEB 72*

**Unusual - But You Can Cope:** Auditing - Katharine Bagshaw *S APR 130*

**Upton & Southern:** Recent results *RA JUN 80*

**Urgent Issues Task Force:** See *UITF*

**Utility Cable:** Recent results *RA APR 79*

**Uzbekistan:** KPMG manages tender for Tashkent Telecom *N APR 10*

## V

### VAT

Aids for the handicapped *UB FEB 86*

Anti-avoidance and builders *UB FEB 86*

Audits (China) *IB MAY 71*

Budget *UB MAY 78*

Capital Goods Scheme (statement of practice) *UB FEB 86*

Charity tax (Moore's Rowland survey on indirect tax) *N JAN 14*

Christmas cheer is cheaper (sachets of spice) *UB JAN 77*

Claim under the EU Eighth Directive *UB MAR 88*

Clear or ambiguous wording? *UB MAY 79*

Consultative documents (IR, Customs and Treasury joint code) *UB FEB 85*

Customer reimbursements *UB MAY 79*

Debt collection *UB MAR 88*

Default surcharge - time of posting return *UB MAR 88*

Entertain or not to entertain? (Conference organisation) *UB JUN 91*

European rate increases *UB FEB 86*

Exclusive occupation of land *UB JAN 78*

Exhibition service - nature of supply *UB JUN 91*

Further tariff cuts (China) *IB FEB 80*

Goods on hire - place of supply *UB JUN 91*

Goodwill at the Dog & Duck (transfer of going concern) *UB MAY 79*

Group treatment *UB MAR 88*

Input tax deduction (Charter Trusts) *UB JAN 78*

Insurance premium tax *UB MAY 79*

Interest-free credit (Primbak referred to ECJ) *UB MAR 87*

International transport services - place of supply *UB JUN 91*

IR, Treasury and Customs to consult on the Budget *N FEB 18*

Listed buildings - outhouses *UB JAN 78*

New customs regulations (China) *IB JAN 71*

New policy on the three-year cap *UB MAR 87*

Non-production compensation (ECJ ruling) *UB MAY 79*

Out-of-time appeals *UB MAY 79*

VAT (continued)

Partial exemption - international services *UB MAY 79*  
Payment on account *UB JAN 78*  
Private tuition *UB MAR 88*  
Procedures for audits (China) *IB JUN 82*  
Property supplies - liability *UB FEB 86*  
PW in raid (Scotland) *N APR 18*  
Search agencies *UB MAR 88*  
Staff entertainment *UB JAN 78*  
Tariff preference *UB JAN 78*  
Three-year cap *UB JUN 91*  
Tribunal procedures *UB MAR 88*  
Unfranchised car dealers *UB MAY 79*  
Westminster, VAT are you playing at? - Peter Seaton *C MAR 65, LE APR 4, LE MAY 4*

**VB Groep:** D&T merger (Netherlands) *N JAN 11, N MAR 8*  
**VOIS:** See *India*  
**VFG:** Recent results *RA MAY 69*  
**VNC:** Cutting the cost of information access *T MAY 48*

#### Valuations

Adding value and actuaries to the accounts - Nigel Masters *AI MAY 64*  
Cost of capital (New Zealand) *IB JUN 85*  
Nearly new (EVA) - Richard Barfield *A JAN 41*  
Rules of thumb - help or hindrance? - Maggie Mullen *A MAR 56*  
Valuation Office restructuring *UB JAN 78*

**Van Gogh, Vincent:** Self-portrait of an Artist (1888) - Andersen Consulting *N FEB 12*  
**Vanuatu:** I'm in haven (offshore investment) - Ana Wisdell *A MAY 39*  
**Vaughan, Alan:** See *Hacker Young*  
**Vehicles:** See *Motor Industry*

#### Venture Capital

Running from empty (William Record, Braebourne Spring) - Liz Fisher *A JUN 56*  
Tax incentives (Budget) *UB APR 91*

**Videoconferencing:** See *Telecommunications*

**Vietnam:** There's a leak (authorities hold E&Y employee for dealing in state secrets) *N JUN 26*  
**Viewstation:** Videoconferencing products (table) *T MAY 50*  
**Virtual Network Computing:** See *VNC*  
**Viruses:** E-mail - it's not all good news (Sophos survey on attachments) *T JAN 52*  
**Voluntary Disclosure of Income Scheme 1997:** See *India*

## W

**WACC:** See *Valuations*

**W J Furze & Co Ltd:** Support for the strategists Alison Classe *T JUN 51*  
**WTO:** "Weak tea" (international trade for professional services) *N APR 8*  
**WWW:** See *Internet*  
**Wahlin Advokat:** Swedish law firm cuts ties with KPMG *N FEB 13*  
**Waiting For The Barbarians:** China - Richard Tomlinson *GI APR 60*

#### Wales

Bills before Parliament *UB FEB 84*  
VAT tribunal procedure *UB MAR 88*

**Warburton, Peter:** US economy - the wagon still has four wheels *GI MAR 60*  
**Ward, Graham:** Walk-over (next ICAEW vice president) *N FEB 18*  
**Waste:** See *Environment*  
**Waste Recycling:** Recent results *RA MAY 69*  
**Watson & Philip:** UITF 17 and LTIPs *RA APR 79*  
**Waverley Mining Finance:** Holding valued at original cost *RA MAR 78*  
**Way Forward For Performance Reporting:** G4+1 - L Todd Johnson *AI FEB 71*  
**Way To Give Investors What They Need:** Robert Hodgkinson *AI FEB 73*  
**We're Clean:** Offshore investment - Liz Fisher *A MAY 40*  
**Weighted Average Cost Of Capital:** See *Valuations*  
**Wessex Water:** Accounting for the windfall tax *RA FEB 75*

#### Westminster Update

Bills before Parliament *UB FEB 83, UB APR 87*  
Building societies (legislation expected on demutualisation) *UB MAR 84*  
Change of name (Companies House CD-Rom) *UB JUN 88*  
Changes to annual return form (Companies House) *UB JUN 88*  
Claims against insolvent companies (Law Commission consultation) *IB MAR 85*  
Companies House guidance *UB MAY 77*  
Company directors' and secretaries' particulars *UB MAY 76*  
Company law reform (DTI consultation document) *UB APR 87*  
Competition Bill (new set of proposals) *UB JUN 88*  
Consultation (Law Commission on trade secrets/DTI on redundancies) *UB APR 88*  
Consultations (issues of relevance to accountants) *UB FEB 84*  
Consumer credit (increase in limits under Act) *UB FEB 84*  
Data Protection Bill introduced to Lords *UB MAR 84*  
Educational charities (Charity Commission draft guidance leaflet) *UB JAN 75*  
European Communities Bill introduced to Commons *UB JAN 75*  
European Parliamentary Elections Bill introduced to Commons *UB JAN 75*  
Fraud - a review of the law (Law Commission) *UB JUN 88*  
Green Claims Code launched (DoE) *UB APR 87*  
Internet developments - charities and ECJ judgements *UB JAN 75*  
Internet domain names (Trade Mark Registry guidance) *UB APR 87*  
Legal services - reform *UB JUN 88*  
Major rationalisation of corruption law (Law Commission report) *UB MAY 76*  
Minimum Wage Bill introduced to Commons *UB JAN 75*  
Moves to secure internet trade *UB JUN 88*  
National Insurance rebates *UB JAN 76*  
New Deal helps SMEs *UB MAY 77*  
OTC investment transactions - insolvency *UB MAY 77*  
Pension-sharing panel set up *UB JAN 76*  
Phoenix directors and NI *IB MAR 85*  
Proposals for legislation (Insolvency Bill) *UB APR 87*  
Share buybacks (DTI consulting) *UB JUN 88*  
Social security fraud hotline *IB MAR 85*  
Stakeholder pensions (consultation document) *UB JAN 76*  
Unfair contract terms (DTI consultation paper) *UB MAR 84*  
Unfit director hotline *UB FEB 84, CO MAR 85*

Westminster Update (continued)

Valuation Office restructuring *UB JAN 76*

**Westminster - VAT Are You Playing At?:** Peter Seaton *C MAR 65, LE APR 4, LE MAY 4*  
**Westwick, Chris:** Option too many in tangible fixed assets (FRED 17) *AI JAN 62*  
**What It Is And How To Do It:** Social accounts - Mark Wilson and Murdoch Gatward *A JAN 110*  
**What's All The Fuss About?:** Ian Wright and Regina Fikkers *A MAR 96*  
**What's New In Management?:** See *Management*  
**When Yes Means No:** Business etiquette in Chile - Lake Sagaris *A JAN 33*  
**Whewell, Roger:** Unsatisfactory affair of insurance accounting *AI FEB 72*  
**Whistleblowing:** See *Disclosure*  
**White Young Green:** Recent results *RA JAN 69*  
**White, Samuel:** Ex D&T US partner guilty of fraud *N JAN 11*  
**Why The Tizzy Over The FRSE?:** Isobel Sharp *AI MAR 74*

#### Wilde Sapte

10 partners join AA worldwide partnership *N MAY 8*  
AA legal link-up confirmed *N APR 13*

**Will FRS 10 Hit The Target?:** Ron Paterson *A FEB 124, LE MAR 4*  
**Williams, Alfred:** Retired partner sent down *N JUN 18*

#### Wills

Revisions - transfer of property *UB APR 89*  
SpC decision - not the testator's wishes *UB JAN 77*  
SpC decision - Scottish domicile *UB MAR 87*  
Trusts and estates (Budget) *UB APR 90*

**Wilson, Mark:** What it is and how to do it (social accounts) *A JAN 110*  
**Wimpey:** Recent results *RA MAY 69*  
**Wind Power:** See *Environment*  
**Winn, Howard:** Thai break (investment) *A APR 24*  
**Winter's:** Recycle for life (ActionAid acknowledges firms' support) *N APR 21*  
**Wisdell, Ans:** I'm in haven (offshore investment) *A MAY 36*  
**With You For Life:** Management consultants - Robert Bruce *A JAN 36*  
**Wood Burning:** See *Environment*  
**Workplace Technologies:** Recent results *RA JAN 69*  
**World Bank:** More than just talk? (IFAC get-together) *N FEB 12*  
**World Congress:** Haves and the have nots (World Watch) - Liz Fisher *LE FEB 4*  
**World Trade Organisation:** See *WTO*  
**World War II:** Nazi gold shame (Deutsche Bank/Swiss National Bank) *N JUN 26*

#### World Watch

Goodwill without impairment - to all men - Brian Singleton-Green *W JAN 6*  
Haves and the have nots - Liz Fisher *LE FEB 4*  
Is it worth killing yourself over? (IASC core standards) - Sarah Grey *W FEB 6*  
Learning the lessons of bitter experience (Asia) - Brian Singleton-Green *W MAY*  
Quiet revolution that's about to get bloody (fair value accounting) - Sarah Grey *W MAR 6*  
They'd like to teach the world to tax in perfect harmony - Brian Singleton-Green *W APR 6*  
Two squares right and one square forward (Germany) - Sarah Grey *W JUN 6*

**Worshipful Company of Cooks:** Cooking up a royal treat *N JUN 18*

**Wright, Ian:** What's all the fuss about? (Financial instruments) *A MAR 96*  
**Wuhan Iron and Steel:** China's metal fatigue - Richard Tomlinson *IP APR 30*  
**Wyko:** Recent results *RA MAR 78*  
**Wyman, Peter:** 2098: a tax odyssey *C JAN 53*

## X

**X File:** Syndrome X - Trisha Greenhalgh *A MAY 46*

## Y

**Ya'acob, Tunku:** Keeping it in the family (Malaysia Assurance Alliance) - Ingrid Tighe *IP JUN 36*  
**Ye Of Little Faith:** World Watch - Sarah Grey *LE FEB 4*  
**Year 2000:** See *Millennium, The*  
**Year In Court:** Key 1997 liability cases - Andrew Scott *A FEB 129*  
**Young, Robert:** Touche Ross UK faces US suit *N JAN 15*  
**Yuks:** Oiling the wheels of power (Mikhail Khodorkovskiy) - Julia Irvine *IP MAY 30*

## Z

**Zurbrugg, Peter:** Big talk (round table on IASs, IASC board meeting) - Sarah Grey *A FEB 24*



